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**GRADUATE HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
JUNE 30, 1997**

|                                    | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY          | JUN          |
|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------|--------------|
| <b>INPATIENT:</b>                  |     |     |     |     |     |     |     |     |     |     |              |              |
| INHOUSE                            |     |     |     |     |     |     |     |     |     |     | \$6,641,416  | \$7,389,867  |
| DNFB                               |     |     |     |     |     |     |     |     |     |     | 11,766,567   | 11,477,735   |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | (12,158,759) | (12,173,976) |
| OTHER RESERVES                     |     |     |     |     |     |     |     |     |     |     | (4,494,182)  | (1,687,970)  |
| PFMA RESERVE                       |     |     |     |     |     |     |     |     |     |     | (7,050,000)  | 0            |
| FINAL BILLED                       |     |     |     |     |     |     |     |     |     |     | 22,657,181   | 24,711,936   |
| <b>SUBTOTAL INPATIENT</b>          |     |     |     |     |     |     |     |     |     |     | 17,361,643   | 29,712,592   |
| <b>OUTPATIENT:</b>                 |     |     |     |     |     |     |     |     |     |     |              |              |
| OUTPATIENT CONTROL                 |     |     |     |     |     |     |     |     |     |     | 23,748,450   | 26,145,664   |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | (500,000)    | (500,000)    |
| HOME HEALTH                        |     |     |     |     |     |     |     |     |     |     | 1,413,562    | 1,355,039    |
| <b>SUBTOTAL OUTPATIENT</b>         |     |     |     |     |     |     |     |     |     |     | 24,662,012   | 27,000,703   |
| <b>RESERVE FOR BAD DEBT</b>        |     |     |     |     |     |     |     |     |     |     | (18,543,508) | (15,976,878) |
| <b>CASH CLEARING</b>               |     |     |     |     |     |     |     |     |     |     | (766,182)    | (771,717)    |
| <b>PIP ACCOUNTS</b>                |     |     |     |     |     |     |     |     |     |     | 1,746,020    | (885,093)    |
| <b>REFUNDS</b>                     |     |     |     |     |     |     |     |     |     |     | (1,365)      | 37,646       |
| <b>PATIENT A/R BEFORE CRA'S</b>    |     |     |     |     |     |     |     |     |     |     | 26,458,008   | 39,108,253   |
| <b>CRA'S</b>                       |     |     |     |     |     |     |     |     |     |     | 2,426,255    | (9,752,546)  |
| <b>NET HOSPITAL A/R</b>            |     |     |     |     |     |     |     |     |     |     | \$28,884,264 | \$29,355,707 |
| <b>NET REVENUE:</b>                |     |     |     |     |     |     |     |     |     |     |              |              |
| CURRENT MONTH'S REVENUE            |     |     |     |     |     |     |     |     |     |     | \$18,643,000 | \$21,960,000 |
| PRIOR MONTH'S REVENUE              |     |     |     |     |     |     |     |     |     |     | 13,586,000   | 18,643,000   |
| SECOND PRIOR MONTH'S REVENUE       |     |     |     |     |     |     |     |     |     |     | 11,101,000   | 13,586,000   |
| <b># of DAYS IN 3 MONTH PERIOD</b> |     |     |     |     |     |     |     |     |     |     | 92           | 91           |
| <b>AVERAGE DAILY REVENUE</b>       |     |     |     |     |     |     |     |     |     |     | 470,978      | 595,484      |
| <b>DAYS IN A/R</b>                 |     |     |     |     |     |     |     |     |     |     | 61           | 49           |

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**MT. SINAI HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**JUNE 30, 1997**

|                                    | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY         | JUN         |
|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------------|-------------|
| <b>INPATIENT:</b>                  |     |     |     |     |     |     |     |     |     |     |             |             |
| INHOUSE                            |     |     |     |     |     |     |     |     |     |     | \$2,771,759 | \$2,449,161 |
| DNFB                               |     |     |     |     |     |     |     |     |     |     | 4,819,627   | 2,980,296   |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | (3,676,336) | (2,817,048) |
| OTHER RESERVES                     |     |     |     |     |     |     |     |     |     |     | (1,979,502) | (2,305,742) |
| PFMA RESERVE                       |     |     |     |     |     |     |     |     |     |     | 0           | 0           |
| FINAL BILLED                       |     |     |     |     |     |     |     |     |     |     | 8,453,726   | 11,172,586  |
| <b>SUBTOTAL INPATIENT</b>          |     |     |     |     |     |     |     |     |     |     | 10,438,774  | 11,479,753  |
| <b>OUTPATIENT:</b>                 |     |     |     |     |     |     |     |     |     |     |             |             |
| OUTPATIENT CONTROL                 |     |     |     |     |     |     |     |     |     |     | 1,393,891   | 1,502,884   |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | 0           | (5,687)     |
| <b>SUBTOTAL OUTPATIENT</b>         |     |     |     |     |     |     |     |     |     |     | 1,393,891   | 1,497,197   |
| <b>RESERVE FOR BAD DEBT</b>        |     |     |     |     |     |     |     |     |     |     | (2,422,999) | (2,866,999) |
| <b>CASH CLEARING</b>               |     |     |     |     |     |     |     |     |     |     | (335,319)   | (1,075,950) |
| <b>PIP ACCOUNTS</b>                |     |     |     |     |     |     |     |     |     |     | (1,405,932) | (1,231,510) |
| <b>REFUNDS</b>                     |     |     |     |     |     |     |     |     |     |     | (9,071)     | (5,600)     |
| <b>PATIENT A/R BEFORE CRA'S</b>    |     |     |     |     |     |     |     |     |     |     | 7,659,336   | 7,746,391   |
| <b>CRA'S</b>                       |     |     |     |     |     |     |     |     |     |     | 79,032      | (965,710)   |
| <b>NET HOSPITAL A/R</b>            |     |     |     |     |     |     |     |     |     |     | \$7,738,370 | \$6,780,671 |
| <b>NET REVENUE:</b>                |     |     |     |     |     |     |     |     |     |     |             |             |
| CURRENT MONTH'S REVENUE            |     |     |     |     |     |     |     |     |     |     | \$2,702,000 | \$2,390,000 |
| PRIOR MONTH'S REVENUE              |     |     |     |     |     |     |     |     |     |     | 2,591,000   | 2,591,000   |
| SECOND PRIOR MONTH'S REVENUE       |     |     |     |     |     |     |     |     |     |     | 2,660,000   | 2,660,000   |
|                                    |     |     |     |     |     |     |     |     |     |     | \$7,953,000 | \$7,641,000 |
| <b># of DAYS IN 3 MONTH PERIOD</b> |     |     |     |     |     |     |     |     |     |     | 92          | 91          |
| <b>AVERAGE DAILY REVENUE</b>       |     |     |     |     |     |     |     |     |     |     | 86,446      | 83,967      |
| <b>DAYS IN A/R</b>                 |     |     |     |     |     |     |     |     |     |     | 90          | 81          |

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CITY AVENUE HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
JUNE 30, 1997

|                                    | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY          | JUN          |
|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------|--------------|
| <b>INPATIENT:</b>                  |     |     |     |     |     |     |     |     |     |     |              |              |
| IN-HOUSE                           |     |     |     |     |     |     |     |     |     |     | \$954,246    | \$1,351,474  |
| DNFB                               |     |     |     |     |     |     |     |     |     |     | 5,875,605    | 4,481,899    |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | (4,633,717)  | (7,937,773)  |
| OTHER RESERVES                     |     |     |     |     |     |     |     |     |     |     | (2,449,353)  | (2,617,053)  |
| FINAL BILLED                       |     |     |     |     |     |     |     |     |     |     | 7,075,669    | 9,243,403    |
| <b>SUBTOTAL INPATIENT</b>          |     |     |     |     |     |     |     |     |     |     | 6,872,450    | 9,521,950    |
| <b>OUTPATIENT:</b>                 |     |     |     |     |     |     |     |     |     |     |              |              |
| OUTPATIENT CONTROL                 |     |     |     |     |     |     |     |     |     |     | 6,781,918    | 6,932,597    |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | (2,517,333)  | (3,120,518)  |
| <b>SUBTOTAL OUTPATIENT</b>         |     |     |     |     |     |     |     |     |     |     | 4,264,585    | 3,812,074    |
| <b>RESERVE FOR BAD DEBT</b>        |     |     |     |     |     |     |     |     |     |     | (5,193,498)  | (4,734,777)  |
| <b>CASH CLEARING</b>               |     |     |     |     |     |     |     |     |     |     | (346,953)    | (347,032)    |
| <b>PIP ACCOUNTS</b>                |     |     |     |     |     |     |     |     |     |     | 137,995      | (1,056,022)  |
| <b>REFUNDS</b>                     |     |     |     |     |     |     |     |     |     |     | (1,787)      | (32,713)     |
| <b>PATIENT AIR BEFORE CRA'S</b>    |     |     |     |     |     |     |     |     |     |     | 5,682,397    | 7,163,480    |
| <b>CRA'S</b>                       |     |     |     |     |     |     |     |     |     |     | (573,297)    | (515,818)    |
| <b>NET HOSPITAL AIR</b>            |     |     |     |     |     |     |     |     |     |     | \$5,109,100  | \$6,647,662  |
| <b>NET REVENUE:</b>                |     |     |     |     |     |     |     |     |     |     |              |              |
| CURRENT MONTH'S REVENUE            |     |     |     |     |     |     |     |     |     |     | \$5,279,000  | \$5,877,000  |
| PRIOR MONTH'S REVENUE              |     |     |     |     |     |     |     |     |     |     | 3,379,000    | 5,279,000    |
| SECOND PRIOR MONTH'S REVENUE       |     |     |     |     |     |     |     |     |     |     | 4,002,000    | 3,379,000    |
| <b>SUBTOTAL</b>                    |     |     |     |     |     |     |     |     |     |     | \$12,660,000 | \$14,485,000 |
| <b># of DAYS IN 3 MONTH PERIOD</b> |     |     |     |     |     |     |     |     |     |     | 97           | 91           |
| <b>AVERAGE DAILY REVENUE</b>       |     |     |     |     |     |     |     |     |     |     | 137,669      | 159,176      |
| <b>DAYS IN AIR</b>                 |     |     |     |     |     |     |     |     |     |     | 37           | 42           |

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**PARKVIEW HOSPITAL  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
JUNE 30, 1997**

|                                    | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY         | JUN         |
|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------------|-------------|
| <b>INPATIENT:</b>                  |     |     |     |     |     |     |     |     |     |     |             |             |
| IN-HOUSE                           |     |     |     |     |     |     |     |     |     |     | \$725,736   | \$714,587   |
| DNFB                               |     |     |     |     |     |     |     |     |     |     | 5,385,514   | 3,258,520   |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | (4,732,716) | (2,143,489) |
| OTHER RESERVES                     |     |     |     |     |     |     |     |     |     |     | (1,938,026) | (2,105,726) |
| FINAL BILLED                       |     |     |     |     |     |     |     |     |     |     | 5,202,935   | 6,864,593   |
| <b>SUBTOTAL INPATIENT</b>          |     |     |     |     |     |     |     |     |     |     | 4,643,443   | 6,588,485   |
| <b>OUTPATIENT:</b>                 |     |     |     |     |     |     |     |     |     |     |             |             |
| OUTPATIENT CONTROL                 |     |     |     |     |     |     |     |     |     |     | 8,841,700   | 8,384,661   |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     | (2,551,034) | (3,518,117) |
| <b>SUBTOTAL OUTPATIENT</b>         |     |     |     |     |     |     |     |     |     |     | 6,090,666   | 4,866,544   |
| <b>RESERVE FOR BAD DEBT</b>        |     |     |     |     |     |     |     |     |     |     | (3,793,911) | (3,512,774) |
| <b>CASH CLEARING</b>               |     |     |     |     |     |     |     |     |     |     | (29,388)    | (189,434)   |
| <b>PIP ACCOUNTS</b>                |     |     |     |     |     |     |     |     |     |     | 619,555     | 748,261     |
| <b>REFUNDS</b>                     |     |     |     |     |     |     |     |     |     |     | 11,839      | (100,873)   |
| <b>PATIENT A/R BEFORE CRA'S</b>    |     |     |     |     |     |     |     |     |     |     | 7,542,204   | 8,400,209   |
| <b>CRA'S</b>                       |     |     |     |     |     |     |     |     |     |     | (1,798,196) | (1,563,093) |
| <b>NET HOSPITAL A/R</b>            |     |     |     |     |     |     |     |     |     |     | \$5,744,008 | \$6,837,116 |
| <b>NET REVENUE:</b>                |     |     |     |     |     |     |     |     |     |     |             |             |
| CURRENT MONTH'S REVENUE            |     |     |     |     |     |     |     |     |     |     | \$4,235,000 | \$3,807,000 |
| PRIOR MONTH'S REVENUE              |     |     |     |     |     |     |     |     |     |     | 3,726,000   | 4,235,000   |
| SECOND PRIOR MONTH'S REVENUE       |     |     |     |     |     |     |     |     |     |     | 3,685,000   | 3,726,000   |
| <b># of DAYS IN 3 MONTH PERIOD</b> |     |     |     |     |     |     |     |     |     |     | 92          | 91          |
| <b>AVERAGE DAILY REVENUE</b>       |     |     |     |     |     |     |     |     |     |     | 128,761     | 129,319     |
| <b>DAYS IN A/R</b>                 |     |     |     |     |     |     |     |     |     |     | 45          | 53          |

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**RANOCAS HOSPITAL**  
**ACCOUNTS RECEIVABLE TREND ANALYSIS**  
**JUNE 30, 1997**

|                                    | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN |
|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>INPATIENT:</b>                  |     |     |     |     |     |     |     |     |     |     |     |     |
| INHOUSE                            |     |     |     |     |     |     |     |     |     |     |     |     |
| DNFB                               |     |     |     |     |     |     |     |     |     |     |     |     |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     |     |     |
| OTHER RESERVES                     |     |     |     |     |     |     |     |     |     |     |     |     |
| PFMA RESERVE                       |     |     |     |     |     |     |     |     |     |     |     |     |
| FINAL BILLED                       |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>SUBTOTAL INPATIENT</b>          |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>OUTPATIENT:</b>                 |     |     |     |     |     |     |     |     |     |     |     |     |
| OUTPATIENT CONTROL                 |     |     |     |     |     |     |     |     |     |     |     |     |
| CHARGE DIFFERENTIALS               |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>SUBTOTAL OUTPATIENT</b>         |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>RESERVE FOR BAD DEBT</b>        |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>CASH CLEARING</b>               |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>PP ACCOUNTS</b>                 |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>REFUNDS</b>                     |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>PATIENT A/R BEFORE CRA'S</b>    |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>CRA'S</b>                       |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>NET HOSPITAL A/R</b>            |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>NET REVENUE:</b>                |     |     |     |     |     |     |     |     |     |     |     |     |
| CURRENT MONTH'S REVENUE            |     |     |     |     |     |     |     |     |     |     |     |     |
| PRIOR MONTH'S REVENUE              |     |     |     |     |     |     |     |     |     |     |     |     |
| SECOND PRIOR MONTH'S REVENUE       |     |     |     |     |     |     |     |     |     |     |     |     |
| <b># of DAYS IN 3 MONTH PERIOD</b> |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>AVERAGE DAILY REVENUE</b>       |     |     |     |     |     |     |     |     |     |     |     |     |
| <b>DAYS IN A/R</b>                 |     |     |     |     |     |     |     |     |     |     |     |     |

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**ALLEGHENY INTEGRATED HEALTH GROUP  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
JUNE 30, 1997**

|                              | JUL                 | AUG                 | SEP                 | OCT                 | NOV                 | DEC                 | JAN                 | FEB                 | MAR                 | APR                 | MAY                 | JUN                 |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>PHYSICIAN SERVICES:</b>   |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| CONTROL                      | \$27,858,393        | \$28,702,751        | \$30,715,680        | \$37,235,987        | \$32,487,198        | \$32,535,703        | \$32,969,100        | \$34,583,842        | \$36,616,136        | \$39,923,214        | \$43,683,014        | \$43,923,064        |
| ALLOWANCES                   | (9,507,849)         | (10,068,629)        | (10,918,057)        | (12,201,354)        | (12,185,058)        | (12,841,210)        | (12,872,428)        | (13,744,788)        | (14,869,740)        | (15,581,840)        | (16,942,733)        | (20,163,308)        |
| RESERVE FOR BAD DEBT         | (705,368)           | (798,002)           | (866,963)           | (1,072,908)         | (1,376,360)         | (1,489,901)         | (1,916,661)         | (2,464,299)         | (2,574,970)         | (3,198,510)         | (3,571,093)         | (3,700,953)         |
| CASH CLEARING                | (35,310)            | (520,899)           | (358,382)           | 1,328,916           | 1,178,430           | 1,247,738           | 1,882,445           | 2,792,484           | 982,239             | 2,660,929           | 2,529,634           | 3,939,610           |
| <b>TOTAL NET PATIENT A/R</b> | <b>\$17,519,826</b> | <b>\$17,295,161</b> | <b>\$18,572,278</b> | <b>\$20,338,641</b> | <b>\$20,102,210</b> | <b>\$19,441,930</b> | <b>\$20,032,456</b> | <b>\$21,167,239</b> | <b>\$20,153,665</b> | <b>\$23,703,793</b> | <b>\$25,698,872</b> | <b>\$23,998,413</b> |

|                              |              |              |              |              |              |              |              |              |              |              |              |              |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>NET REVENUE:</b>          |              |              |              |              |              |              |              |              |              |              |              |              |
| CURRENT MONTH'S REVENUE      | \$8,265,000  | \$7,605,000  | \$8,257,000  | \$8,724,000  | \$7,966,000  | \$8,131,000  | \$8,960,000  | \$9,711,000  | \$8,963,000  | \$12,345,641 | \$17,339,000 | \$11,724,000 |
| PRIOR MONTH'S REVENUE        | 6,250,000    | 8,265,000    | 7,605,000    | 8,257,000    | 8,724,000    | 7,966,000    | 8,131,000    | 8,960,000    | 9,711,000    | 8,963,000    | 12,345,641   | 17,339,000   |
| SECOND PRIOR MONTH'S REVENUE | 6,705,000    | 8,250,000    | 8,265,000    | 7,605,000    | 8,257,000    | 8,724,000    | 7,966,000    | 8,131,000    | 8,960,000    | 9,711,000    | 8,963,000    | 12,345,641   |
|                              | \$23,220,000 | \$24,120,000 | \$24,127,000 | \$24,588,000 | \$24,947,000 | \$24,821,000 | \$25,057,000 | \$26,802,000 | \$27,634,000 | \$31,019,641 | \$38,647,641 | \$41,408,641 |

|                                    |         |         |         |         |         |         |         |         |         |         |         |         |
|------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b># of DAYS IN 3 MONTH PERIOD</b> | 92      | 92      | 92      | 92      | 91      | 92      | 92      | 90      | 90      | 80      | 92      | 91      |
| <b>AVERAGE DAILY REVENUE</b>       | 252,391 | 262,174 | 262,250 | 267,239 | 274,143 | 269,793 | 272,359 | 297,800 | 307,044 | 348,535 | 420,083 | 455,040 |
| <b>DAYS IN A/R</b>                 | 69      | 66      | 71      | 78      | 73      | 72      | 74      | 71      | 66      | 61      | 61      | 53      |

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**AHERF CONSOLIDATED  
ACCOUNTS RECEIVABLE TREND ANALYSIS  
JUNE 30, 1997**

|  | JUL                  | AUG                  | SEP                  | OCT                  | NOV                  | DEC                  | JAN                  | FEB                  | MAR                  | APR                  | MAY                  | JUN                  |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>INPATIENT:</b>                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| INHOUSE                                | 568,091,504          | 562,209,116          | 567,971,401          | 567,370,549          | 574,500,279          | 572,353,538          | 573,354,582          | 582,314,022          | 510,200,513          | 561,763,734          | 578,688,808          | 571,392,141          |
| DNFB                                   | 42,459,714           | 60,372,548           | 49,327,802           | 47,605,111           | 47,605,111           | 47,605,111           | 47,605,111           | 40,912,808           | 33,518,644           | 40,650,833           | 73,673,406           | 34,170,987           |
| CHARGE DIFFERENTIALS                   | (7,230,694)          | (61,063,481)         | (60,102,323)         | (72,306,156)         | (65,574,484)         | (76,501,734)         | (76,501,734)         | (68,301,734)         | (68,301,734)         | (68,301,734)         | (68,301,734)         | (16,903,141)         |
| OTHER RESERVES                         | (10,346,813)         | (1,147,052)          | (6,925,332)          | (6,099,319)          | (5,974,450)          | (6,167,511)          | (5,959,888)          | (7,184,113)          | (7,185,665)          | (6,183,058)          | (20,180,638)         | (20,018,981)         |
| PIMA RESERVE                           | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | (7,050,000)          | 0                    |
| FINAL BILLED                           | 243,538,438          | 243,066,493          | 253,165,751          | 234,687,337          | 218,346,154          | 220,891,094          | 256,111,532          | 256,474,333          | 252,363,648          | 240,970,844          | 288,289,096          | 285,795,530          |
| FY 1996 REVENUE ADJUST                 | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| REV ACCRUAL & UNRECON AR               | 123,472              | 108,648              | (31,277)             | (33,776)             | (54,583)             | (91,157)             | (111,976)            | (148,193)            | (184,843)            | (528,767)            | (482,679)            | 1,672,147            |
| INVESTMENT RESERVE                     | 0                    | (2,481,687)          | (1,313)              | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| <b>SUBTOTAL INPATIENT</b>              | <b>765,948,720</b>   | <b>773,984,607</b>   | <b>797,344,135</b>   | <b>773,013,384</b>   | <b>756,396,631</b>   | <b>760,357,016</b>   | <b>763,398,416</b>   | <b>755,000,313</b>   | <b>718,467,440</b>   | <b>771,575,832</b>   | <b>728,034,185</b>   | <b>728,039,083</b>   |
| <b>OUTPATIENT:</b>                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| OUTPATIENT CONTROL                     | 169,404,431          | 176,891,172          | 180,085,594          | 176,676,161          | 172,894,172          | 171,554,278          | 174,138,215          | 176,515,022          | 168,142,337          | 170,037,715          | 727,734,238          | 215,991,638          |
| CHARGE DIFFERENTIALS                   | (81,186,440)         | (61,924,102)         | (62,626,094)         | (58,267,440)         | (56,241,021)         | (53,167,021)         | (52,465,173)         | (52,916,096)         | (47,632,438)         | (49,154,176)         | (59,014,717)         | (56,779,987)         |
| CNA                                    | 138,006              | 117,167              | 107,284              | 89,758               | 85,789               | 78,987               | 71,768               | 64,634               | 55,509               | 61,066               | 57,109               | 75,987               |
| HOME HEALTH                            | 2,890,546            | 2,666,014            | 2,881,472            | 2,879,806            | 2,953,331            | 2,863,764            | 3,319,868            | 3,706,866            | 4,149,245            | 4,688,723            | 6,096,069            | 7,217,133            |
| TAC & SMI & MAP                        | 60,503               | 54,384               | 50,218               | 49,832               | 52,302               | 50,213               | 32,510               | 39,017               | 19,697               | 122,609              | 121,287              | 123,724              |
| REVENUE ACCRUAL & ADJUSTMENT           | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| OTHER RESERVES                         | 764,323              | 765,038              | 890,714              | 606,240              | 561,418              | (548,244)            | (574,710)            | (609,743)            | (281,963)            | (225,797)            | (228,343)            | (227,257)            |
| <b>SUBTOTAL OUTPATIENT</b>             | <b>111,880,549</b>   | <b>116,609,893</b>   | <b>120,890,218</b>   | <b>122,776,537</b>   | <b>121,276,781</b>   | <b>117,816,179</b>   | <b>124,100,419</b>   | <b>127,770,301</b>   | <b>122,342,585</b>   | <b>125,516,800</b>   | <b>145,560,643</b>   | <b>166,357,433</b>   |
| <b>RESERVE FOR BAD DEBT</b>            | <b>(79,351,727)</b>  | <b>(78,283,423)</b>  | <b>(83,025,011)</b>  | <b>(87,649,820)</b>  | <b>(89,960,812)</b>  | <b>(89,581,322)</b>  | <b>(92,496,572)</b>  | <b>(92,178,775)</b>  | <b>(93,348,141)</b>  | <b>(95,267,000)</b>  | <b>(112,173,974)</b> | <b>(114,953,166)</b> |
| <b>CASH CLEARING</b>                   | <b>(8,270,516)</b>   | <b>(15,400,535)</b>  | <b>(11,810,393)</b>  | <b>(11,121,073)</b>  | <b>(11,150,778)</b>  | <b>(11,403,131)</b>  | <b>(8,477,316)</b>   | <b>(8,432,034)</b>   | <b>(11,815,113)</b>  | <b>(13,570,604)</b>  | <b>(17,482,576)</b>  | <b>(17,816,940)</b>  |
| <b>THIRD PARTY CASH ADVANCES</b>       | <b>6,543,921</b>     | <b>(2,798,964)</b>   | <b>(1,126,627)</b>   | <b>(1,422,053)</b>   | <b>(1,275,466)</b>   | <b>(1,961,120)</b>   | <b>(1,988,272)</b>   | <b>(137,461)</b>     | <b>(4,032,848)</b>   | <b>350,842</b>       | <b>6,726,136</b>     | <b>(1,706,432)</b>   |
| <b>ACCR PAYMENT TO PHYSICIANS</b>      | <b>(4,543,846)</b>   | <b>(4,532,646)</b>   | <b>(4,538,173)</b>   | <b>(4,538,473)</b>   | <b>(4,538,173)</b>   | <b>(4,538,173)</b>   | <b>(4,538,173)</b>   | <b>(4,538,173)</b>   | <b>(4,538,173)</b>   | <b>(4,538,173)</b>   | <b>(4,538,173)</b>   | <b>(4,538,173)</b>   |
| <b>LEGAL ACCOUNTS RECEIVABLE</b>       | <b>125,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       | <b>150,000</b>       |
| <b>REFUND</b>                          | <b>233,739</b>       | <b>416,446</b>       | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   | <b>(1,230,273)</b>   |
| <b>PATIENT A/R BEFORE CRA'S</b>        | <b>784,660,020</b>   | <b>789,813,427</b>   | <b>799,161,833</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   | <b>799,813,427</b>   |
| <b>CRA'S</b>                           | <b>(21,836,440)</b>  | <b>(20,781,363)</b>  | <b>(19,688,870)</b>  | <b>(19,118,973)</b>  | <b>(21,656,246)</b>  | <b>(21,503,730)</b>  | <b>(25,340,491)</b>  | <b>(40,172,355)</b>  | <b>(38,112,372)</b>  | <b>(38,734,398)</b>  | <b>(42,011,840)</b>  | <b>(37,300,131)</b>  |
| <b>NET HOSPITAL A/R</b>                | <b>\$272,319,540</b> | <b>\$269,151,864</b> | <b>\$280,753,013</b> | <b>\$280,694,553</b> | <b>\$268,257,610</b> | <b>\$278,309,688</b> | <b>\$316,653,254</b> | <b>\$315,098,011</b> | <b>\$288,727,515</b> | <b>\$271,308,361</b> | <b>\$338,767,345</b> | <b>\$302,097,748</b> |
| <b>PHYSICIAN SERVICES:</b>             |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| CONTROL                                | \$140,987,301        | \$144,082,054        | \$145,534,119        | \$145,295,115        | \$145,160,553        | \$146,030,009        | \$145,918,732        | \$153,910,251        | \$156,203,876        | \$164,533,883        | \$168,734,334        | \$170,118,017        |
| ALLOWANCES                             | (81,397,754)         | (83,884,035)         | (83,998,170)         | (84,387,823)         | (84,187,848)         | (87,256,662)         | (89,408,216)         | (89,889,443)         | (93,588,386)         | (98,170,403)         | (100,478,423)        | (105,104,841)        |
| RESERVE FOR BAD DEBT                   | (1,480,994)          | (1,398,845)          | (1,567,891)          | (1,683,879)          | (2,251,920)          | (2,637,746)          | (2,722,347)          | (2,687,289)          | (4,200,782)          | (5,018,517)          | (3,949,867)          | (4,067,916)          |
| INVESTMENT RESERVE                     | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
| CASH CLEARING                          | (8,264,743)          | (8,201,072)          | (8,908,372)          | (8,450,387)          | (8,637,514)          | (8,538,209)          | (8,444,058)          | (8,653,571)          | (4,466,748)          | (1,965,600)          | (3,376,560)          | (4,057,122)          |
| REFUND                                 | (18,703)             | (32,482)             | (18,414)             | (36,495)             | (36,494)             | (36,494)             | (36,494)             | (36,494)             | (36,494)             | (36,494)             | (36,494)             | (36,494)             |
| <b>TOTAL NET PATIENT A/R</b>           | <b>\$322,516,813</b> | <b>\$316,684,688</b> | <b>\$330,213,315</b> | <b>\$331,662,558</b> | <b>\$331,226,437</b> | <b>\$331,490,428</b> | <b>\$372,917,872</b> | <b>\$373,583,478</b> | <b>\$347,051,497</b> | <b>\$337,172,610</b> | <b>\$404,375,655</b> | <b>\$367,058,814</b> |
| Adjustment for Days in A/R calculation | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            | 7,110,903            |
| <b>ADJUSTED NET PATIENT A/R</b>        | <b>\$329,627,716</b> | <b>\$323,795,591</b> | <b>\$337,324,218</b> | <b>\$338,773,461</b> | <b>\$338,337,340</b> | <b>\$338,601,331</b> | <b>\$380,028,775</b> | <b>\$380,694,381</b> | <b>\$354,162,400</b> | <b>\$344,283,513</b> | <b>\$411,486,558</b> | <b>\$374,169,717</b> |
| <b>NET REVENUE:</b>                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| CURRENT MONTH'S REVENUE                | \$119,815,000        | \$118,784,000        | \$120,027,000        | \$121,498,000        | \$119,200,000        | \$121,037,000        | \$141,000,000        | \$131,895,000        | \$151,355,000        | \$148,139,611        | \$199,371,000        | \$201,657,000        |
| PRIOR MONTH'S REVENUE                  | 119,752,000          | 119,825,000          | 119,794,000          | 120,027,000          | 122,498,000          | 119,200,000          | 134,331,000          | 141,065,000          | 140,338,000          | 151,235,000          | 179,688,641          | 199,267,000          |
| SECOND PRIOR MONTH'S REVENUE           | 109,352,000          | 119,752,000          | 119,825,000          | 120,027,000          | 122,498,000          | 119,200,000          | 134,331,000          | 141,065,000          | 140,338,000          | 151,235,000          | 179,688,641          | 199,267,000          |
| THIRD PRIOR MONTH'S REVENUE            | 109,352,000          | 119,752,000          | 119,825,000          | 120,027,000          | 122,498,000          | 119,200,000          | 134,331,000          | 141,065,000          | 140,338,000          | 151,235,000          | 179,688,641          | 199,267,000          |
| <b>AVERAGE DAILY REVENUE</b>           | <b>3,792,707</b>     | <b>3,673,489</b>     | <b>3,876,018</b>     | <b>3,905,543</b>     | <b>3,973,011</b>     | <b>3,964,522</b>     | <b>4,411,859</b>     | <b>4,517,700</b>     | <b>4,697,233</b>     | <b>4,956,734</b>     | <b>5,971,148</b>     | <b>6,381,502</b>     |
| <b>DAYS IN A/R</b>                     | <b>81</b>            | <b>84</b>            | <b>80</b>            | <b>80</b>            | <b>81</b>            | <b>80</b>            | <b>86</b>            | <b>85</b>            | <b>72</b>            | <b>69</b>            | <b>68</b>            | <b>58</b>            |

CL 138547

96/10/96  
 Aging by Major Layer > 180 days  
 ALL.HF Consolidated

[illegible]

**CL 138548**



**AHERF - TOTAL**  
**Comparison of A/R Agings**

|                               | Old AHERF         | Agging Methodology | 0-30             | 31-60            | 61-90              | 91-120           | 121-150          | 151-180          | 181-270          | 271-360          | 360+             | Total             |
|-------------------------------|-------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>SCHC</b>                   |                   |                    |                  |                  |                    |                  |                  |                  |                  |                  |                  |                   |
| Inpatient 96                  | 7,134,695         |                    | 4,939,492        | 3,472,660        | 2,803,966          | 2,041,694        | 1,317,735        | 316,019          | 0                | 0                | 0                | 22,026,501        |
| Inpatient 97                  | 7,992,144         |                    | 5,847,127        | 2,983,173        | 774,328            | 963,367          | 744,937          | 866,458          | 996,428          | 1,105,010        | 1,105,010        | 22,243,002        |
| Difference                    | 857,449           |                    | 907,635          | (489,707)        | (2,079,658)        | (1,078,297)      | (572,798)        | 572,798          | 0                | 0                | 0                | 216,501           |
| Outpatient 96                 | 2,792,010         |                    | 2,069,792        | 1,500,348        | 1,113,506          | 774,309          | 514,351          | 573,993          | 0                | 0                | 1,357            | 9,130,085         |
| Outpatient 97                 | 5,059,722         |                    | 3,878,813        | 2,802,024        | 2,059,107          | 1,518,453        | 1,061,717        | 2,220,410        | 1,573,029        | 1,573,029        | 1,531,639        | 22,109,864        |
| Difference                    | 2,267,712         |                    | 1,809,021        | 1,301,676        | 945,601            | 744,144          | 547,366          | 1,646,417        | 1,573,029        | 1,573,029        | 1,930,282        | 12,760,299        |
| <b>Total I/P &amp; O/P 96</b> | <b>9,926,704</b>  |                    | <b>7,009,284</b> | <b>4,973,228</b> | <b>3,917,492</b>   | <b>2,816,003</b> | <b>1,832,086</b> | <b>890,012</b>   | <b>0</b>         | <b>0</b>         | <b>1,357</b>     | <b>31,366,166</b> |
| <b>Total I/P &amp; O/P 97</b> | <b>13,051,866</b> |                    | <b>9,726,940</b> | <b>5,785,197</b> | <b>2,783,435</b>   | <b>2,481,850</b> | <b>1,806,654</b> | <b>3,106,868</b> | <b>2,569,457</b> | <b>2,569,457</b> | <b>3,036,629</b> | <b>44,348,896</b> |
| <b>Difference</b>             | <b>3,125,162</b>  |                    | <b>2,717,656</b> | <b>811,969</b>   | <b>(1,134,057)</b> | <b>(334,153)</b> | <b>(25,432)</b>  | <b>2,216,866</b> | <b>2,569,457</b> | <b>2,569,457</b> | <b>3,035,272</b> | <b>12,982,730</b> |
| % of Total A/R 96             | 31.65%            |                    | 22.35%           | 15.86%           | 12.49%             | 8.98%            | 5.84%            | 2.84%            | 0.00%            | 0.00%            | 0.00%            |                   |
| % of Total A/R 97             | 29.43%            |                    | 21.93%           | 13.04%           | 6.28%              | 5.60%            | 4.07%            | 7.01%            | 5.79%            | 5.79%            | 6.85%            |                   |
| Difference                    | -2.22%            |                    | -0.41%           | -2.81%           | -6.21%             | -3.38%           | -1.77%           | 4.17%            | 5.79%            | 5.79%            | 6.84%            |                   |
| <b>Reserves 96</b>            | <b>256,521</b>    |                    | <b>500,528</b>   | <b>609,510</b>   | <b>576,307</b>     | <b>525,024</b>   | <b>603,758</b>   | <b>412,028</b>   | <b>0</b>         | <b>0</b>         | <b>369</b>       | <b>3,404,444</b>  |
| <b>Reserves 97</b>            | <b>1,032,148</b>  |                    | <b>699,496</b>   | <b>482,301</b>   | <b>580,693</b>     | <b>397,413</b>   | <b>259,526</b>   | <b>1,583,833</b> | <b>1,909,993</b> | <b>2,670,322</b> | <b>2,670,322</b> | <b>9,611,724</b>  |
| Difference                    | 775,627           |                    | 198,968          | (172,791)        | 4,386              | (127,611)        | (344,232)        | 1,171,805        | 1,909,993        | 2,669,353        | 2,669,353        | 6,131,679         |
| % of A/R 96                   | 2.59%             |                    | 7.14%            | 12.26%           | 14.71%             | 18.64%           | 32.95%           | 46.29%           | 0.00%            | 0.00%            | 71.46%           | 11.11%            |
| % of A/R 97                   | 7.91%             |                    | 8.34%            | 8.34%            | 20.86%             | 16.01%           | 14.37%           | 50.98%           | 74.33%           | 87.94%           | 87.94%           | 21.68%            |
| Difference                    | 5.32%             |                    | 0.05%            | -3.92%           | 6.15%              | -2.63%           | -18.59%          | 4.66%            | 74.33%           | 16.48%           | 16.48%           | 10.57%            |
| <b>Inpatient 96</b>           | <b>2,419,931</b>  |                    | <b>1,126,326</b> | <b>1,046,488</b> | <b>774,310</b>     | <b>456,959</b>   | <b>402,910</b>   | <b>231,859</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>9,438,753</b>  |
| <b>Inpatient 97</b>           | <b>2,554,995</b>  |                    | <b>1,155,017</b> | <b>442,212</b>   | <b>424,999</b>     | <b>356,567</b>   | <b>307,284</b>   | <b>377,532</b>   | <b>353,084</b>   | <b>2,118,801</b> | <b>2,118,801</b> | <b>6,190,151</b>  |
| Difference                    | 135,064           |                    | 28,691           | (604,266)        | (349,311)          | (90,392)         | (195,626)        | 145,773          | 353,084          | 2,118,801        | 2,118,801        | (6,190,151)       |
| <b>Outpatient 96</b>          | <b>2,422,717</b>  |                    | <b>1,561,127</b> | <b>1,116,774</b> | <b>703,432</b>     | <b>445,803</b>   | <b>342,754</b>   | <b>264,935</b>   | <b>0</b>         | <b>0</b>         | <b>284</b>       | <b>6,852,607</b>  |
| <b>Outpatient 97</b>          | <b>4,585,568</b>  |                    | <b>2,212,160</b> | <b>1,490,359</b> | <b>921,800</b>     | <b>764,508</b>   | <b>449,259</b>   | <b>1,191,274</b> | <b>1,117,477</b> | <b>1,259,455</b> | <b>1,259,455</b> | <b>13,089,150</b> |
| Difference                    | 2,162,851         |                    | 651,033          | 373,565          | 218,368            | 318,705          | 106,502          | 826,339          | 1,117,477        | 1,259,455        | 1,259,455        | 7,131,593         |
| <b>Total I/P &amp; O/P 96</b> | <b>4,842,648</b>  |                    | <b>2,687,454</b> | <b>2,163,273</b> | <b>1,477,742</b>   | <b>902,762</b>   | <b>745,664</b>   | <b>496,794</b>   | <b>0</b>         | <b>0</b>         | <b>284</b>       | <b>13,316,620</b> |
| <b>Total I/P &amp; O/P 97</b> | <b>7,140,563</b>  |                    | <b>3,367,177</b> | <b>1,932,551</b> | <b>1,346,793</b>   | <b>1,131,075</b> | <b>756,540</b>   | <b>1,568,906</b> | <b>1,470,561</b> | <b>1,471,599</b> | <b>1,471,599</b> | <b>20,185,771</b> |
| <b>Difference</b>             | <b>2,297,915</b>  |                    | <b>679,723</b>   | <b>(230,722)</b> | <b>(130,943)</b>   | <b>228,313</b>   | <b>10,876</b>    | <b>1,072,112</b> | <b>1,470,561</b> | <b>1,471,316</b> | <b>1,471,316</b> | <b>6,869,151</b>  |
| % of Total A/R 96             | 36.37%            |                    | 20.18%           | 16.24%           | 11.10%             | 6.78%            | 5.60%            | 3.73%            | 0.00%            | 0.00%            | 0.00%            |                   |
| % of Total A/R 97             | 35.37%            |                    | 16.68%           | 9.57%            | 6.67%              | 5.60%            | 3.75%            | 7.77%            | 7.29%            | 7.29%            | 7.29%            |                   |
| Difference                    | -0.99%            |                    | -3.50%           | -6.67%           | -4.42%             | -1.18%           | -1.85%           | 4.04%            | 7.29%            | 7.29%            | 7.29%            |                   |
| <b>Reserves 96</b>            | <b>198,696</b>    |                    | <b>278,530</b>   | <b>244,450</b>   | <b>367,873</b>     | <b>215,554</b>   | <b>281,941</b>   | <b>257,237</b>   | <b>0</b>         | <b>0</b>         | <b>360</b>       | <b>1,845,632</b>  |
| <b>Reserves 97</b>            | <b>446,649</b>    |                    | <b>257,668</b>   | <b>139,849</b>   | <b>274,189</b>     | <b>183,092</b>   | <b>119,184</b>   | <b>559,953</b>   | <b>1,047,357</b> | <b>1,262,750</b> | <b>1,262,750</b> | <b>4,280,701</b>  |
| Difference                    | 247,953           |                    | (21,862)         | (104,601)        | (143,684)          | (32,562)         | (162,757)        | 342,715          | 1,047,357        | 1,262,750        | 1,262,750        | 2,435,069         |
| % of A/R 96                   | 4.10%             |                    | 10.40%           | 11.30%           | 24.89%             | 23.89%           | 37.81%           | 51.78%           | 0.00%            | 0.00%            | 91.76%           | 13.86%            |
| % of A/R 97                   | 6.26%             |                    | 7.65%            | 7.24%            | 16.65%             | 16.19%           | 15.75%           | 38.24%           | 71.22%           | 85.81%           | 85.81%           | 21.21%            |
| Difference                    | 2.15%             |                    | -2.75%           | -4.06%           | -8.25%             | -7.70%           | -22.06%          | -13.54%          | 71.22%           | -5.95%           | -5.95%           | 7.35%             |

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|        |                    |             |             |             |             |             |             |             |           |             |              |
|--------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-------------|--------------|
| Elkins | Inpatient 96       | 3,350,019   | 1,235,108   | 850,299     | 446,854     | 530,045     | 482,667     | 181,222     | 0         | 0           | 7,076,774    |
|        | Inpatient 97       | 2,816,547   | 1,251,039   | 759,819     | 357,602     | 386,532     | 318,140     | 551,576     | 342,005   | 532,274     | 7,316,514    |
|        | Difference         | (533,472)   | 15,921      | (90,480)    | (89,052)    | (143,513)   | (163,871)   | 370,354     | 34,205    | 542,974     | (240,306)    |
|        | Outpatient 96      | 2,885,656   | 1,739,579   | 1,360,921   | 942,073     | 863,886     | 552,097     | 412,744     | 0         | 1,033       | 8,774,169    |
|        | Outpatient 97      | 4,660,791   | 2,215,386   | 1,423,392   | 1,042,611   | 931,735     | 466,038     | 1,274,435   | 1,483,271 | 2,630,152   | 15,318,434   |
|        | Difference         | 1,775,135   | 475,807     | 62,471      | 100,738     | 67,869      | (89,659)    | 861,691     | 1,483,271 | 7,019,147   | 6,544,265    |
|        | Total I/P & O/P 96 | 6,235,675   | 2,974,687   | 2,211,220   | 1,388,927   | 1,393,931   | 1,034,764   | 593,967     | 0         | 1,013       | 15,834,383   |
|        | Total I/P & O/P 97 | 7,497,338   | 3,466,415   | 2,183,211   | 1,400,613   | 1,318,287   | 785,278     | 1,826,011   | 1,825,366 | 2,552,429   | 22,854,948   |
|        | Difference         | 1,261,663   | 491,728     | (28,009)    | 11,686      | (75,644)    | (249,486)   | 1,232,044   | 1,825,366 | 2,551,416   | 7,020,565    |
|        | % of Total A/R 96  | 39.38%      | 18.79%      | 13.96%      | 8.77%       | 8.80%       | 6.53%       | 3.75%       | 0.00%     | 0.01%       |              |
|        | % of Total A/R 97  | 32.80%      | 16.17%      | 9.55%       | 6.13%       | 5.77%       | 3.44%       | 7.99%       | 7.99%     | 11.17%      |              |
|        | Difference         | -6.58%      | -3.62%      | -4.41%      | -2.64%      | -3.04%      | -3.10%      | 4.24%       | 7.99%     | 11.16%      |              |
|        | Reserves 96        | 104,938     | 231,613     | 260,212     | 270,622     | 304,417     | 363,920     | 260,599     | 0         | 905         | 1,671,274    |
|        | Reserves 97        | 398,293     | 251,014     | 169,144     | 171,507     | 94,201      | 606,108     | 94,201      | 1,207,182 | 2,122,955   | 5,244,038    |
|        | Difference         | 293,355     | 19,401      | (71,068)    | (89,115)    | (129,245)   | (269,719)   | 315,509     | 1,207,182 | 2,122,050   | 3,572,764    |
|        | % of A/R 96        | 1.68%       | 7.79%       | 11.77%      | 19.48%      | 21.84%      | 35.17%      | 48.93%      | 0.00%     | 89.33%      | 11.54%       |
|        | % of A/R 97        | 5.33%       | 7.24%       | 8.66%       | 12.25%      | 13.29%      | 12.00%      | 33.19%      | 66.13%    | 85.13%      | 23.04%       |
|        | Difference         | 3.64%       | -0.54%      | -3.10%      | -7.24%      | -8.55%      | -23.17%     | -15.73%     | 66.13%    | -4.20%      | 11.50%       |
|        | Inpatient 96       | 19,801,104  | 11,978,012  | 6,884,875   | 4,322,445   | 5,470,934   | 3,398,080   | 6,071,756   | 2,308,211 | 12,280,772  | 72,517,189   |
|        | Inpatient 97       | 15,475,345  | 8,451,889   | 5,133,704   | 4,127,910   | 2,736,978   | 2,898,455   | 4,247,202   | 2,733,026 | 5,328,313   | 51,333,822   |
|        | Difference         | (4,325,759) | (3,526,123) | (1,751,171) | (1,944,535) | (2,733,956) | (1,298,625) | (1,825,554) | 424,815   | (6,952,459) | (21,183,367) |
|        | Outpatient 96      | 4,238,878   | 3,995,141   | 3,440,929   | 2,528,195   | 2,011,580   | 1,321,777   | 3,889,598   | 2,498,077 | 7,040,945   | 31,165,051   |
|        | Outpatient 97      | 5,122,620   | 4,847,267   | 4,601,399   | 3,434,022   | 2,799,473   | 2,928,288   | 4,400,530   | 3,456,674 | 12,045,347  | 43,036,815   |
|        | Difference         | 883,942     | 852,126     | 1,160,470   | 905,827     | 787,893     | 1,406,511   | 570,932     | 958,647   | 5,004,417   | 11,871,764   |
|        | Total I/P & O/P 96 | 24,039,983  | 15,973,153  | 10,325,804  | 6,850,639   | 7,482,514   | 4,919,857   | 9,962,355   | 4,806,237 | 19,321,697  | 103,682,240  |
|        | Total I/P & O/P 97 | 20,598,165  | 13,299,156  | 10,735,103  | 7,561,932   | 5,536,451   | 5,077,743   | 8,707,732   | 6,189,700 | 17,373,655  | 95,029,537   |
|        | Difference         | (3,441,818) | (2,673,997) | 409,299     | 711,293     | (1,946,063) | 107,866     | (1,254,623) | 1,383,463 | (1,948,042) | (8,552,503)  |
|        | % of Total A/R 96  | 23.18%      | 15.41%      | 9.96%       | 6.61%       | 7.22%       | 4.75%       | 9.61%       | 4.64%     | 18.64%      |              |
|        | % of Total A/R 97  | 21.68%      | 13.95%      | 11.30%      | 7.96%       | 5.83%       | 5.23%       | 9.16%       | 6.51%     | 18.28%      |              |
|        | Difference         | -1.51%      | -1.41%      | 1.34%       | 1.35%       | -1.39%      | 0.55%       | -0.45%      | 1.88%     | -0.35%      |              |
|        | Reserves 96        | 1,392,469   | 1,558,721   | 1,420,898   | 1,449,813   | 1,835,616   | 1,380,576   | 4,055,122   | 1,716,230 | 10,016,157  | 24,825,007   |
|        | Reserves 97        | 1,769,546   | 1,155,464   | 1,085,491   | 1,058,269   | 845,593     | 602,150     | 3,916,442   | 4,605,037 | 14,230,943  | 29,268,925   |
|        | Difference         | 377,077     | (403,257)   | (333,407)   | (391,544)   | (990,023)   | (778,478)   | (138,680)   | 2,088,807 | 4,214,786   | 4,443,333    |
|        | % of A/R 96        | 5.79%       | 9.76%       | 13.76%      | 21.16%      | 24.53%      | 28.06%      | 40.70%      | 35.71%    | 51.84%      | 23.94%       |
|        | % of A/R 97        | 8.59%       | 8.69%       | 10.11%      | 13.99%      | 15.27%      | 11.98%      | 44.98%      | 74.40%    | 81.91%      | 30.80%       |
|        | Difference         | 2.80%       | -1.07%      | -3.65%      | -7.17%      | -9.26%      | -16.08%     | 4.27%       | 38.69%    | 30.07%      | 6.86%        |

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|                    |            |           |           |           |             |           |           |           |              |             |
|--------------------|------------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|--------------|-------------|
| Inpatient 96       | 11,395,679 | 5,951,763 | 3,553,733 | 2,140,385 | 3,489,717   | 1,197,140 | 740,592   | 2,502,802 | 3,840,751    | 34,811,114  |
| Inpatient 97       | 11,937,938 | 5,174,846 | 3,875,633 | 1,896,073 | 1,701,290   | 1,334,435 | 1,158,219 | 3,110,861 | 3,037,500    | 30,188,805  |
| Difference         | 532,259    | (776,917) | 321,500   | (244,312) | (1,698,421) | 137,309   | 417,627   | 614,059   | (13,262,260) | (4,627,732) |
| Outpatient 96      | 5,011,267  | 3,864,077 | 2,732,074 | 2,084,349 | 1,639,855   | 1,076,311 | 1,007,458 | 4,207,728 | 6,708,951    | 17,549,509  |
| Outpatient 97      | 6,351,766  | 4,825,077 | 3,582,660 | 2,451,667 | 1,808,228   | 1,023,385 | 738,323   | 3,637,568 | 4,611,756    | 28,836,430  |
| Difference         | 1,340,499  | 761,000   | 850,586   | 367,318   | 110,373     | (52,976)  | (269,135) | (570,160) | (1,102,705)  | 888,461     |
| Total I/P & O/P 96 | 16,406,947 | 9,815,840 | 6,285,807 | 4,224,733 | 5,187,572   | 2,273,457 | 1,748,050 | 6,710,530 | 10,109,602   | 62,762,538  |
| Total I/P & O/P 97 | 18,290,704 | 9,799,923 | 7,458,293 | 4,347,740 | 3,599,518   | 2,357,840 | 1,896,542 | 6,754,429 | 4,520,247    | 59,025,236  |
| Difference         | 1,883,757  | (15,917)  | 1,172,486 | 123,007   | (1,588,054) | 84,383    | 148,492   | 43,899    | (\$589,355)  | (3,737,302) |

|                   |        |        |        |       |        |       |       |        |        |  |
|-------------------|--------|--------|--------|-------|--------|-------|-------|--------|--------|--|
| % of Total A/R 96 | 26.14% | 15.64% | 10.02% | 6.73% | 8.27%  | 3.62% | 2.79% | 10.69% | 16.11% |  |
| % of Total A/R 97 | 30.98% | 16.60% | 12.84% | 7.37% | 6.10%  | 3.99% | 3.21% | 11.44% | 7.66%  |  |
| Difference        | 4.85%  | 0.96%  | 2.82%  | 0.63% | -2.17% | 0.37% | 0.43% | 0.75%  | -8.45% |  |

|             |           |           |           |           |           |           |           |           |             |             |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|
| Reserves 96 | 1,945,616 | 1,476,074 | 924,868   | 857,767   | 1,194,380 | 558,343   | 625,974   | 2,578,532 | 5,619,109   | 15,180,151  |
| Reserves 97 | 1,163,784 | 910,876   | 632,138   | 572,536   | 651,336   | 445,558   | 1,102,289 | 6,630,219 | 3,271,996   | 15,467,135  |
| Difference  | (761,831) | (565,198) | (292,730) | (284,831) | (543,044) | (112,785) | 556,316   | 4,057,688 | (2,347,100) | (2,597,522) |

|             |        |        |        |        |        |        |        |        |        |        |
|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| % of A/R 96 | 11.86% | 15.04% | 14.71% | 20.30% | 23.02% | 24.56% | 35.81% | 38.43% | 55.58% | 25.14% |
| % of A/R 97 | 6.47%  | 9.29%  | 8.48%  | 13.18% | 18.10% | 18.90% | 62.34% | 98.25% | 72.39% | 26.24% |
| Difference  | -5.39% | -5.74% | -6.24% | -7.13% | -4.93% | -5.66% | 26.53% | 59.82% | 16.80% | 1.09%  |

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|               |             |           |             |             |           |           |           |             |     |            |
|---------------|-------------|-----------|-------------|-------------|-----------|-----------|-----------|-------------|-----|------------|
| Inpatient 96  | 17,305,778  | 8,763,734 | 4,454,957   | 3,560,704   | 2,879,417 | 2,517,112 | 1,484,743 | 8,609,305   | N/A | 49,577,811 |
| Inpatient 97  | 21,143,133  | 9,450,278 | 4,400,835   | 2,410,657   | 2,035,841 | 1,678,441 | 2,653,443 | 3,204,120   | N/A | 47,540,528 |
| Difference    | 3,837,355   | 686,545   | (54,122)    | (1,149,847) | (843,576) | (838,071) | 1,368,700 | (5,015,231) | N/A | 1,108,853  |
| Outpatient 96 | 13,047,795  | 3,784,854 | 2,189,116   | 1,219,947   | 844,646   | 379,688   | 406,880   | 936,325     | N/A | 22,879,258 |
| Outpatient 97 | 10,194,617  | 5,512,912 | (720,306)   | 2,734,855   | 1,155,972 | 1,809,459 | 3,004,478 | 10,000,124  | N/A | 33,692,111 |
| Difference    | (2,853,178) | 1,728,058 | (2,919,422) | 1,514,908   | 311,326   | 1,429,771 | 2,537,592 | 9,063,700   | N/A | 10,817,853 |

|                    |            |            |             |           |           |           |           |            |     |            |
|--------------------|------------|------------|-------------|-----------|-----------|-----------|-----------|------------|-----|------------|
| Total I/P & O/P 96 | 30,353,573 | 12,548,588 | 6,654,073   | 4,780,651 | 3,724,063 | 2,896,800 | 1,951,628 | 9,545,691  | N/A | 72,455,069 |
| Total I/P & O/P 97 | 31,337,750 | 14,963,191 | 3,680,529   | 5,145,712 | 3,191,813 | 3,487,900 | 5,857,921 | 13,594,253 | N/A | 81,259,069 |
| Difference         | 984,177    | 2,414,603  | (2,973,544) | 365,061   | (532,250) | 591,100   | 3,906,292 | 4,048,562  | N/A | 8,804,000  |

|                   |        |        |        |        |        |       |       |        |     |  |
|-------------------|--------|--------|--------|--------|--------|-------|-------|--------|-----|--|
| % of Total A/R 96 | 41.89% | 17.32% | 9.18%  | 6.80%  | 5.14%  | 4.00% | 2.69% | 13.17% | N/A |  |
| % of Total A/R 97 | 38.57% | 18.41% | 4.53%  | 8.33%  | 3.93%  | 4.29% | 7.21% | 16.73% | N/A |  |
| Difference        | -3.33% | 1.10%  | -4.65% | -0.27% | -1.21% | 0.29% | 4.52% | 3.55%  | N/A |  |

|             |         |          |          |          |           |           |           |             |     |             |
|-------------|---------|----------|----------|----------|-----------|-----------|-----------|-------------|-----|-------------|
| Reserves 96 | 274,095 | 540,835  | 542,693  | 614,715  | 582,561   | 962,101   | 965,657   | 6,959,028   | N/A | 11,541,685  |
| Reserves 97 | 289,465 | 460,902  | 474,865  | 581,374  | 480,671   | 690,247   | 672,664   | 4,786,961   | N/A | 8,457,103   |
| Difference  | 15,370  | (79,933) | (67,825) | (33,342) | (191,940) | (271,854) | (202,993) | (2,162,066) | N/A | (3,084,362) |

|             |       |        |        |        |        |         |         |         |     |        |
|-------------|-------|--------|--------|--------|--------|---------|---------|---------|-----|--------|
| % of A/R 96 | 0.90% | 4.31%  | 8.16%  | 12.86% | 18.33% | 33.21%  | 49.48%  | 72.90%  | N/A | 15.93% |
| % of A/R 97 | 0.92% | 3.08%  | 12.90% | 11.30% | 19.37% | 19.79%  | 11.48%  | 35.29%  | N/A | 10.41% |
| Difference  | 0.02% | -1.23% | 4.75%  | -1.56% | -2.96% | -13.42% | -38.00% | -37.62% | N/A | -5.52% |

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|                   |                   |            |             |             |             |             |             |            |             |             |              |
|-------------------|-------------------|------------|-------------|-------------|-------------|-------------|-------------|------------|-------------|-------------|--------------|
| Total             | Inpatient 96      | 61,407,207 | 32,994,405  | 20,263,242  | 14,040,603  | 14,669,766  | 9,315,650   | 9,027,191  | 13,420,379  | 18,121,523  | 192,487,517  |
|                   | Inpatient 97      | 61,015,102 | 31,330,187  | 18,595,376  | 9,941,969   | 8,280,605   | 6,483,412   | 10,074,530 | 11,135,623  | 7,006,949   | 164,645,753  |
|                   | Difference        | 507,696    | (2,664,248) | (1,667,966) | (4,106,714) | (8,508,161) | (2,832,238) | 1,047,339  | (2,284,756) | (9,032,574) | (27,621,324) |
| Total             | Outpatient 96     | 30,396,522 | 17,014,571  | 12,350,162  | 8,591,503   | 6,638,079   | 4,366,378   | 6,815,815  | 7,642,080   | 13,312,229  | 106,949,938  |
|                   | Outpatient 97     | 30,001,284 | 22,262,815  | 13,179,508  | 12,844,262  | 8,974,388   | 7,738,543   | 12,889,450 | 21,268,143  | 21,965,810  | 157,857,804  |
|                   | Difference        | 5,602,782  | 6,278,044   | 629,346     | 4,052,759   | 2,340,310   | 3,351,365   | 6,273,835  | 13,626,063  | 8,553,181   | 50,307,866   |
| Total IP & O/P 96 |                   | 91,805,729 | 51,009,007  | 32,613,404  | 22,640,185  | 21,506,845  | 13,702,628  | 15,642,907 | 21,062,458  | 29,433,952  | 299,417,015  |
|                   | Total IP & O/P 97 | 97,916,386 | 64,622,802  | 31,774,884  | 22,586,231  | 17,258,994  | 14,221,955  | 22,963,980 | 32,403,766  | 28,954,559  | 322,703,557  |
|                   | Difference        | 6,110,657  | 3,613,795   | (838,520)   | (93,954)    | (4,247,851) | 519,327     | 7,321,173  | 11,341,308  | (479,393)   | 23,286,542   |
| % of Total A/R 96 |                   | 30.66%     | 17.04%      | 10.99%      | 7.56%       | 7.18%       | 4.58%       | 5.22%      | 7.03%       | 9.83%       |              |
|                   | % of Total A/R 97 | 30.34%     | 16.93%      | 9.85%       | 7.00%       | 5.35%       | 4.41%       | 7.12%      | 10.04%      | 8.97%       |              |
|                   | Difference        | -0.32%     | -0.11%      | -1.05%      | -0.56%      | -1.83%      | -0.17%      | 1.89%      | 3.01%       | -0.86%      |              |
| Reserves 96       |                   | 4,172,324  | 4,587,302   | 4,002,631   | 4,137,097   | 4,757,692   | 4,150,640   | 6,606,617  | 11,253,789  | 15,637,396  | 59,306,477   |
|                   | Reserves 97       | 5,120,886  | 3,735,419   | 3,003,792   | 3,188,867   | 2,743,237   | 2,210,665   | 8,561,289  | 20,202,749  | 23,608,378  | 72,376,204   |
|                   | Difference        | 948,562    | (851,882)   | (988,639)   | (948,130)   | (2,014,425) | (1,939,774) | 1,954,672  | 8,948,961   | 7,971,502   | 13,070,727   |
| % of A/R 96       |                   | 4.54%      | 8.99%       | 12.27%      | 18.27%      | 22.12%      | 30.29%      | 42.23%     | 53.43%      | 53.13%      | 19.81%       |
|                   | % of A/R 97       | 5.23%      | 6.84%       | 8.45%       | 14.12%      | 15.89%      | 15.55%      | 37.28%     | 62.35%      | 81.54%      | 22.43%       |
|                   | Difference        | 0.69%      | -2.16%      | -2.82%      | -4.15%      | -6.23%      | -14.75%     | -4.95%     | 8.92%       | 28.41%      | 2.62%        |

CL 138552



AHERF  
Summary of Agings - 6/30/97  
06/30/97

6/30/97 Grea Snow Method vs. 6/30/96 Grea Snow Method

| Aging       |         | 0-30     | 31-60      | 61-90     | 91-120    | 121-150   | 151-180   | 181-210   | 211-240   | 241-270   | 271-300    | Total      |
|-------------|---------|----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| Methodology |         |          |            |           |           |           |           |           |           |           |            |            |
| SCHC        | 6/30/97 | Last Pmt | 5,059,722  | 3,879,813 | 2,802,024 | 2,059,107 | 1,518,453 | 1,061,717 | 720,410   | 573,029   | 1,931,619  | 22,105,894 |
|             |         |          | 22.89%     | 17.55%    | 12.68%    | 9.31%     | 6.87%     | 4.80%     | 3.24%     | 2.32%     | 7.12%      | 8.74%      |
|             | 6/30/96 | Last Pmt | 5,059,722  | 3,879,813 | 2,802,024 | 2,059,107 | 1,518,453 | 1,061,717 | 720,410   | 573,029   | 1,931,619  | 22,105,894 |
|             |         |          | 22.89%     | 17.55%    | 12.68%    | 9.31%     | 6.87%     | 4.80%     | 3.24%     | 2.32%     | 7.12%      | 8.74%      |
| Bucks       | 6/30/97 | Last Pmt | 4,585,568  | 2,212,160 | 1,480,339 | 921,800   | 764,508   | 449,756   | 1,191,274 | 1,117,477 | 1,256,736  | 13,988,120 |
|             |         |          | 32.78%     | 15.81%    | 10.65%    | 6.50%     | 5.47%     | 3.21%     | 8.52%     | 7.99%     | 8.98%      |            |
|             | 6/30/96 | Last Pmt | 4,585,568  | 2,212,160 | 1,480,339 | 921,800   | 764,508   | 449,756   | 1,191,274 | 1,117,477 | 1,256,736  | 13,988,120 |
|             |         |          | 32.78%     | 15.81%    | 10.65%    | 6.50%     | 5.47%     | 3.21%     | 8.52%     | 7.99%     | 8.98%      |            |
| Elms        | 6/30/97 | Last Pmt | 4,680,781  | 2,215,366 | 1,423,392 | 1,042,811 | 831,755   | 466,438   | 1,214,435 | 1,483,271 | 2,020,155  | 15,538,434 |
|             |         |          | 30.12%     | 14.26%    | 9.16%     | 6.71%     | 6.00%     | 3.00%     | 8.20%     | 9.55%     | 13.00%     |            |
|             | 6/30/96 | Last Pmt | 4,680,781  | 2,215,366 | 1,423,392 | 1,042,811 | 831,755   | 466,438   | 1,214,435 | 1,483,271 | 2,020,155  | 15,538,434 |
|             |         |          | 30.12%     | 14.26%    | 9.16%     | 6.71%     | 6.00%     | 3.00%     | 8.20%     | 9.55%     | 13.00%     |            |
| MCP         | 6/30/97 | Last Pmt | 5,122,820  | 4,847,287 | 4,601,399 | 3,434,072 | 2,799,473 | 2,928,788 | 4,460,530 | 3,456,674 | 12,045,342 | 43,696,815 |
|             |         |          | 11.72%     | 11.05%    | 10.53%    | 7.86%     | 6.41%     | 6.70%     | 10.21%    | 7.91%     | 27.57%     |            |
|             | 6/30/96 | Last Pmt | 5,122,820  | 4,847,287 | 4,601,399 | 3,434,072 | 2,799,473 | 2,928,788 | 4,460,530 | 3,456,674 | 12,045,342 | 43,696,815 |
|             |         |          | 11.72%     | 11.05%    | 10.53%    | 7.86%     | 6.41%     | 6.70%     | 10.21%    | 7.91%     | 27.57%     |            |
| AGH         | 6/30/97 | Last Pmt | 10,194,617 | 5,512,912 | (720,306) | 2,734,655 | 1,555,972 | 1,909,459 | 1,411,684 | 954,608   | 638,186    | 33,692,111 |
|             |         |          | 30.26%     | 16.36%    | -2.14%    | 8.12%     | 4.43%     | 5.37%     | 4.18%     | 2.83%     | 1.89%      | 29.68%     |
|             | 6/30/96 | Last Pmt | 10,194,617 | 5,512,912 | (720,306) | 2,734,655 | 1,555,972 | 1,909,459 | 1,411,684 | 954,608   | 638,186    | 33,692,111 |
|             |         |          | 30.26%     | 16.36%    | -2.14%    | 8.12%     | 4.43%     | 5.37%     | 4.18%     | 2.83%     | 1.89%      | 29.68%     |

CL 138554



| Old<br>AHERF    | Aging<br>Methodology | Age        |            |            |           |           |           |            |            |           |             | Total |
|-----------------|----------------------|------------|------------|------------|-----------|-----------|-----------|------------|------------|-----------|-------------|-------|
|                 |                      | 0-30       | 31-60      | 61-90      | 91-120    | 121-150   | 151-180   | 181-210    | 211-240    | 241-270   | 271-365     |       |
| SCHC            | 6/30/97 Final Bill   | 7,992,144  | 5,847,127  | 2,983,173  | 724,328   | 963,397   | 744,937   | 886,458    | 896,428    | 1,105,010 | 22,243,002  |       |
|                 | % of Total A/R       | 35.93%     | 26.29%     | 13.41%     | 3.26%     | 4.33%     | 3.35%     | 3.99%      | 4.48%      | 4.97%     |             |       |
|                 | Reserves             | 697,579    | 428,136    | 265,918    | 301,057   | 165,277   | 119,767   | 467,754    | 868,676    | 1,106,330 |             |       |
|                 | % of A/R             | 8.73%      | 7.32%      | 8.91%      | 41.56%    | 17.16%    | 16.08%    | 52.77%     | 87.18%     | 100.12%   |             |       |
| Bucks           | 6/30/97 Final Bill   | 2,554,895  | 1,155,017  | 442,212    | 424,999   | 366,567   | 307,284   | 377,632    | 353,084    | 214,861   | 6,196,651   |       |
|                 | % of Total A/R       | 41.23%     | 18.64%     | 7.14%      | 6.86%     | 5.92%     | 4.96%     | 6.09%      | 5.70%      | 3.47%     |             |       |
|                 | Reserves             | 240,559    | 136,196    | 40,618     | 120,485   | 73,531    | 52,850    | 224,135    | 307,888    | 207,721   |             |       |
|                 | % of A/R             | 9.42%      | 11.78%     | 9.19%      | 28.35%    | 20.06%    | 17.20%    | 59.35%     | 87.20%     | 96.68%    |             |       |
| Elkins          | 6/30/97 Final Bill   | 2,816,547  | 1,251,028  | 759,819    | 357,802   | 386,532   | 318,840   | 551,576    | 342,095    | 532,274   | 7,316,514   |       |
|                 | % of Total A/R       | 38.50%     | 17.10%     | 10.38%     | 4.89%     | 5.28%     | 4.36%     | 7.54%      | 4.68%      | 7.27%     |             |       |
|                 | Reserves             | 206,600    | 119,383    | 108,900    | 75,337    | 71,672    | 43,446    | 273,245    | 270,847    | 531,840   |             |       |
|                 | % of A/R             | 7.34%      | 9.54%      | 14.33%     | 21.06%    | 18.54%    | 13.63%    | 49.54%     | 78.17%     | 99.92%    |             |       |
| HUH             | 6/30/97 Final Bill   | 15,475,345 | 8,451,889  | 6,133,704  | 4,127,910 | 2,736,978 | 2,099,455 | 4,247,202  | 2,733,026  | 5,328,313 | 51,333,822  |       |
|                 | % of Total A/R       | 30.15%     | 16.46%     | 11.95%     | 8.04%     | 5.33%     | 4.09%     | 8.27%      | 5.32%      | 10.38%    |             |       |
|                 | Reserves             | 1,429,472  | 764,750    | 632,119    | 582,457   | 476,611   | 321,787   | 2,375,261  | 2,335,477  | 5,297,988 |             |       |
|                 | % of A/R             | 9.24%      | 9.05%      | 10.31%     | 14.11%    | 17.41%    | 15.33%    | 55.93%     | 85.45%     | 99.43%    |             |       |
| MCP*            | 6/30/97 Final Bill   | 11,932,938 | 5,174,846  | 3,875,633  | 1,896,073 | 1,791,290 | 1,334,455 | 1,158,219  | 3,116,861  | (91,509)  | 30,188,806  |       |
|                 | % of Total A/R       | 39.53%     | 17.14%     | 12.84%     | 6.28%     | 5.93%     | 4.42%     | 3.84%      | 10.32%     | -0.30%    |             |       |
|                 | Reserves             | 720,639    | 468,359    | 321,503    | 308,059   | 395,260   | 335,156   | 964,085    | 4,605,588  | 1,040,562 |             |       |
|                 | % of A/R             | 6.04%      | 9.05%      | 8.30%      | 16.25%    | 22.07%    | 25.12%    | 83.24%     | 147.76%    | -1137.11% |             |       |
| AGH**           | 6/30/97 Discharge    | 21,143,133 | 9,450,279  | 4,400,835  | 2,410,857 | 2,035,841 | 1,678,441 | 2,853,443  | 3,594,129  | N/A       | 47,566,958  |       |
|                 | % of Total A/R       | 44.45%     | 19.87%     | 9.25%      | 5.07%     | 4.28%     | 3.53%     | 6.00%      | 7.56%      | N/A       |             |       |
|                 | Reserves             | 240,493    | 334,252    | 310,677    | 405,388   | 324,418   | 569,797   | 535,953    | 3,338,997  | N/A       |             |       |
|                 | % of A/R             | 1.14%      | 3.54%      | 7.06%      | 16.82%    | 15.94%    | 33.95%    | 18.78%     | 92.90%     | N/A       |             |       |
| Total Inpatient |                      | 61,915,102 | 31,330,187 | 18,595,376 | 9,941,989 | 8,280,605 | 6,483,412 | 10,074,530 | 11,335,623 | 7,088,949 | 184,845,753 |       |
|                 |                      | 37.50%     | 19.01%     | 11.28%     | 6.03%     | 5.02%     | 3.93%     | 6.11%      | 8.76%      | 4.30%     |             |       |
|                 |                      | 3,535,343  | 2,261,076  | 1,679,735  | 1,782,781 | 1,306,769 | 1,442,802 | 4,940,433  | 11,727,473 | 8,184,441 | 36,960,861  |       |
|                 |                      | 57.1%      | 7.18%      | 9.03%      | 18.03%    | 18.20%    | 22.25%    | 48.05%     | 105.31%    | 115.45%   | 22.42%      |       |

\* MCP final bill aging periods are the same as above except for 181-210 and 211-365.

\*\* The AGH agings do not show the reader A/R greater than 365 days.

CL 138555

| Old<br>AHERF | Aging<br>Methodology | 0-30 | 31-60 | 61-90 | 91-120 | 121-150 | 151-180 | 181-210 | 211-240 | 241-270 | 271-300 | 301-330 | 331-360 | 361-390 | 391-420 | 421-450 | 451-480 | 481-510 | 511-540 | 541-570 | 571-600 | 601-630 | 631-660 | 661-690 | 691-720 | 721-750 | 751-780 | 781-810 | 811-840 | 841-870 | 871-900 | 901-930 | 931-960 | 961-990 | 991-1020 | 1021-1050 | 1051-1080 | 1081-1110 | 1111-1140 | 1141-1170 | 1171-1200 | 1201-1230 | 1231-1260 | 1261-1290 | 1291-1320 | 1321-1350 | 1351-1380 | 1381-1410 | 1411-1440 | 1441-1470 | 1471-1500 | 1501-1530 | 1531-1560 | 1561-1590 | 1591-1620 | 1621-1650 | 1651-1680 | 1681-1710 | 1711-1740 | 1741-1770 | 1771-1800 | 1801-1830 | 1831-1860 | 1861-1890 | 1891-1920 | 1921-1950 | 1951-1980 | 1981-2010 | 2011-2040 | 2041-2070 | 2071-2100 | 2101-2130 | 2131-2160 | 2161-2190 | 2191-2220 | 2221-2250 | 2251-2280 | 2281-2310 | 2311-2340 | 2341-2370 | 2371-2400 | 2401-2430 | 2431-2460 | 2461-2490 | 2491-2520 | 2521-2550 | 2551-2580 | 2581-2610 | 2611-2640 | 2641-2670 | 2671-2700 | 2701-2730 | 2731-2760 | 2761-2790 | 2791-2820 | 2821-2850 | 2851-2880 | 2881-2910 | 2911-2940 | 2941-2970 | 2971-3000 | 3001-3030 | 3031-3060 | 3061-3090 | 3091-3120 | 3121-3150 | 3151-3180 | 3181-3210 | 3211-3240 | 3241-3270 | 3271-3300 | 3301-3330 | 3331-3360 | 3361-3390 | 3391-3420 | 3421-3450 | 3451-3480 | 3481-3510 | 3511-3540 | 3541-3570 | 3571-3600 | 3601-3630 | 3631-3660 | 3661-3690 | 3691-3720 | 3721-3750 | 3751-3780 | 3781-3810 | 3811-3840 | 3841-3870 | 3871-3900 | 3901-3930 | 3931-3960 | 3961-3990 | 3991-4020 | 4021-4050 | 4051-4080 | 4081-4110 | 4111-4140 | 4141-4170 | 4171-4200 | 4201-4230 | 4231-4260 | 4261-4290 | 4291-4320 | 4321-4350 | 4351-4380 | 4381-4410 | 4411-4440 | 4441-4470 | 4471-4500 | 4501-4530 | 4531-4560 | 4561-4590 | 4591-4620 | 4621-4650 | 4651-4680 | 4681-4710 | 4711-4740 | 4741-4770 | 4771-4800 | 4801-4830 | 4831-4860 | 4861-4890 | 4891-4920 | 4921-4950 | 4951-4980 | 4981-5010 | 5011-5040 | 5041-5070 | 5071-5100 | 5101-5130 | 5131-5160 | 5161-5190 | 5191-5220 | 5221-5250 | 5251-5280 | 5281-5310 | 5311-5340 | 5341-5370 | 5371-5400 | 5401-5430 | 5431-5460 | 5461-5490 | 5491-5520 | 5521-5550 | 5551-5580 | 5581-5610 | 5611-5640 | 5641-5670 | 5671-5700 | 5701-5730 | 5731-5760 | 5761-5790 | 5791-5820 | 5821-5850 | 5851-5880 | 5881-5910 | 5911-5940 | 5941-5970 | 5971-6000 | 6001-6030 | 6031-6060 | 6061-6090 | 6091-6120 | 6121-6150 | 6151-6180 | 6181-6210 | 6211-6240 | 6241-6270 | 6271-6300 | 6301-6330 | 6331-6360 | 6361-6390 | 6391-6420 | 6421-6450 | 6451-6480 | 6481-6510 | 6511-6540 | 6541-6570 | 6571-6600 | 6601-6630 | 6631-6660 | 6661-6690 | 6691-6720 | 6721-6750 | 6751-6780 | 6781-6810 | 6811-6840 | 6841-6870 | 6871-6900 | 6901-6930 | 6931-6960 | 6961-6990 | 6991-7020 | 7021-7050 | 7051-7080 | 7081-7110 | 7111-7140 | 7141-7170 | 7171-7200 | 7201-7230 | 7231-7260 | 7261-7290 | 7291-7320 | 7321-7350 | 7351-7380 | 7381-7410 | 7411-7440 | 7441-7470 | 7471-7500 | 7501-7530 | 7531-7560 | 7561-7590 | 7591-7620 | 7621-7650 | 7651-7680 | 7681-7710 | 7711-7740 | 7741-7770 | 7771-7800 | 7801-7830 | 7831-7860 | 7861-7890 | 7891-7920 | 7921-7950 | 7951-7980 | 7981-8010 | 8011-8040 | 8041-8070 | 8071-8100 | 8101-8130 | 8131-8160 | 8161-8190 | 8191-8220 | 8221-8250 | 8251-8280 | 8281-8310 | 8311-8340 | 8341-8370 | 8371-8400 | 8401-8430 | 8431-8460 | 8461-8490 | 8491-8520 | 8521-8550 | 8551-8580 | 8581-8610 | 8611-8640 | 8641-8670 | 8671-8700 | 8701-8730 | 8731-8760 | 8761-8790 | 8791-8820 | 8821-8850 | 8851-8880 | 8881-8910 | 8911-8940 | 8941-8970 | 8971-9000 | 9001-9030 | 9031-9060 | 9061-9090 | 9091-9120 | 9121-9150 | 9151-9180 | 9181-9210 | 9211-9240 | 9241-9270 | 9271-9300 | 9301-9330 | 9331-9360 | 9361-9390 | 9391-9420 | 9421-9450 | 9451-9480 | 9481-9510 | 9511-9540 | 9541-9570 | 9571-9600 | 9601-9630 | 9631-9660 | 9661-9690 | 9691-9720 | 9721-9750 | 9751-9780 | 9781-9810 | 9811-9840 | 9841-9870 | 9871-9900 | 9901-9930 | 9931-9960 | 9961-9990 | 10001-10030 | 10031-10060 | 10061-10090 | 10091-10120 | 10121-10150 | 10151-10180 | 10181-10210 | 10211-10240 | 10241-10270 | 10271-10300 | 10301-10330 | 10331-10360 | 10361-10390 | 10391-10420 | 10421-10450 | 10451-10480 | 10481-10510 | 10511-10540 | 10541-10570 | 10571-10600 | 10601-10630 | 10631-10660 | 10661-10690 | 10691-10720 | 10721-10750 | 10751-10780 | 10781-10810 | 10811-10840 | 10841-10870 | 10871-10900 | 10901-10930 | 10931-10960 | 10961-10990 | 10991-11020 | 11021-11050 | 11051-11080 | 11081-11110 | 11111-11140 | 11141-11170 | 11171-11200 | 11201-11230 | 11231-11260 | 11261-11290 | 11291-11320 | 11321-11350 | 11351-11380 | 11381-11410 | 11411-11440 | 11441-11470 | 11471-11500 | 11501-11530 | 11531-11560 | 11561-11590 | 11591-11620 | 11621-11650 | 11651-11680 | 11681-11710 | 11711-11740 | 11741-11770 | 11771-11800 | 11801-11830 | 11831-11860 | 11861-11890 | 11891-11920 | 11921-11950 | 11951-11980 | 11981-12010 | 12011-12040 | 12041-12070 | 12071-12100 | 12101-12130 | 12131-12160 | 12161-12190 | 12191-12220 | 12221-12250 | 12251-12280 | 12281-12310 | 12311-12340 | 12341-12370 | 12371-12400 | 12401-12430 | 12431-12460 | 12461-12490 | 12491-12520 | 12521-12550 | 12551-12580 | 12581-12610 | 12611-12640 | 12641-12670 | 12671-12700 | 12701-12730 | 12731-12760 | 12761-12790 | 12791-12820 | 12821-12850 | 12851-12880 | 12881-12910 | 12911-12940 | 12941-12970 | 12971-13000 | 13001-13030 | 13031-13060 | 13061-13090 | 13091-13120 | 13121-13150 | 13151-13180 | 13181-13210 | 13211-13240 | 13241-13270 | 13271-13300 | 13301-13330 | 13331-13360 | 13361-13390 | 13391-13420 | 13421-13450 | 13451-13480 | 13481-13510 | 13511-13540 | 13541-13570 | 13571-13600 | 13601-13630 | 13631-13660 | 13661-13690 | 13691-13720 | 13721-13750 | 13751-13780 | 13781-13810 | 13811-13840 | 13841-13870 | 13871-13900 | 13901-13930 | 13931-13960 | 13961-13990 | 13991-14020 | 14021-14050 | 14051-14080 | 14081-14110 | 14111-14140 | 14141-14170 | 14171-14200 | 14201-14230 | 14231-14260 | 14261-14290 | 14291-14320 | 14321-14350 | 14351-14380 | 14381-14410 | 14411-14440 | 14441-14470 | 14471-14500 | 14501-14530 | 14531-14560 | 14561-14590 | 14591-14620 | 14621-14650 | 14651-14680 | 14681-14710 | 14711-14740 | 14741-14770 | 14771-14800 | 14801-14830 | 14831-14860 | 14861-14890 | 14891-14920 | 14921-14950 | 14951-14980 | 14981-15010 | 15011-15040 | 15041-15070 | 15071-15100 | 15101-15130 | 15131-15160 | 15161-15190 | 15191-15220 | 15221-15250 | 15251-15280 | 15281-15310 | 15311-15340 | 15341-15370 | 15371-15400 | 15401-15430 | 15431-15460 | 15461-15490 | 15491-15520 | 15521-15550 | 15551-15580 | 15581-15610 | 15611-15640 | 15641-15670 | 15671-15700 | 15701-15730 | 15731-15760 | 15761-15790 | 15791-15820 | 15821-15850 | 15851-15880 | 15881-15910 | 15911-15940 | 15941-15970 | 15971-16000 | 16001-16030 | 16031-16060 | 16061-16090 | 16091-16120 | 16121-16150 | 16151-16180 | 16181-16210 | 16211-16240 | 16241-16270 | 16271-16300 | 16301-16330 | 16331-16360 | 16361-16390 | 16391-16420 | 16421-16450 | 16451-16480 | 16481-16510 | 16511-16540 | 16541-16570 | 16571-16600 | 16601-16630 | 16631-16660 | 16661-16690 | 16691-16720 | 16721-16750 | 16751-16780 | 16781-16810 | 16811-16840 | 16841-16870 | 16871-16900 | 16901-16930 | 16931-16960 | 16961-16990 | 16991-17020 | 17021-17050 | 17051-17080 | 17081-17110 | 17111-17140 | 17141-17170 | 17171-17200 | 17201-17230 | 17231-17260 | 17261-17290 | 17291-17320 | 17321-17350 | 17351-17380 | 17381-17410 | 17411-17440 | 17441-17470 | 17471-17500 | 17501-17530 | 17531-17560 | 17561-17590 | 17591-17620 | 17621-17650 | 17651-17680 | 17681-17710 | 17711-17740 | 17741-17770 | 17771-17800 | 17801-17830 | 17831-17860 | 17861-17890 | 17891-17920 | 17921-17950 | 17951-17980 | 17981-18010 | 18011-18040 | 18041-18070 | 18071-18100 | 18101-18130 | 18131-18160 | 18161-18190 | 18191-18220 | 18221-18250 | 18251-18280 | 18281-18310 | 18311-18340 | 18341-18370 | 18371-18400 | 18401-18430 | 18431-18460 | 18461-18490 | 18491-18520 | 18521-18550 | 18551-18580 | 18581-18610 | 18611-18640 | 18641-18670 | 18671-18700 | 18701-18730 | 18731-18760 | 18761-18790 | 18791-18820 | 18821-18850 | 18851-18880 | 18881-18910 | 18911-18940 | 18941-18970 | 18971-19000 | 19001-19030 | 19031-19060 | 19061-19090 | 19091-19120 | 19121-19150 | 19151-19180 | 19181-19210 | 19211-19240 | 19241-19270 | 19271-19300 | 19301-19330 | 19331-19360 | 19361-19390 | 19391-19420 | 19421-19450 | 19451-19480 | 19481-19510 | 19511-19540 | 19541-19570 | 19571-19600 | 19601-19630 | 19631-19660 | 19661-19690 | 19691-19720 | 19721-19750 | 19751-19780 | 19781-19810 | 19811-19840 | 19841-19870 | 19871-19900 | 19901-19930 | 19931-19960 | 19961-19990 | 20001-20030 | 20031-20060 | 20061-20090 | 20091-20120 | 20121-20150 | 20151-20180 | 20181-20210 | 20211-20240 | 20241-20270 | 20271-20300 | 20301-20330 | 20331-20360 | 20361-20390 | 20391-20420 | 20421-20450 | 20451-20480 | 20481-20510 | 20511-20540 | 20541-20570 | 20571-20600 | 20601-20630 | 20631-20660 | 20661-20690 |
|--------------|----------------------|------|-------|-------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----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|--------------|----------------------|------|-------|-------|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----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\* MCP categories are the same as above except for 181-210 and 211-365

\*\* The AGH agings do not show the reader A/R greater than 365 days.

**CL 138556**



| Old<br>AHERF    | Aging<br>Methodology | 0-30           | 31-60      | 61-90      | 91-120     | 121-180    | 181-270    | 271-360    | 360+       | Total      |            |             |
|-----------------|----------------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| SSCHC           | 6/30/97              | Inpatient      | 7,992,144  | 5,847,127  | 2,983,173  | 724,328    | 963,397    | 744,937    | 886,458    | 996,428    | 1,105,010  | 22,243,002  |
|                 |                      | Outpatient     | 5,059,722  | 3,879,813  | 2,802,024  | 2,059,107  | 1,518,453  | 1,061,717  | 2,220,410  | 1,573,029  | 1,931,619  | 22,105,894  |
|                 |                      | Total UP & O/P | 13,051,868 | 9,726,940  | 5,785,197  | 2,783,436  | 2,481,850  | 1,806,654  | 3,106,868  | 2,659,467  | 3,038,629  | 44,348,896  |
|                 |                      | % of Total A/R | 29.43%     | 21.93%     | 13.04%     | 8.28%      | 5.60%      | 4.07%      | 7.81%      | 6.78%      | 7.01%      | 6.85%       |
|                 |                      | Reserves       | 1,032,148  | 699,496    | 482,301    | 580,693    | 397,413    | 259,526    | 1,583,633  | 1,909,993  | 2,670,322  | 9,615,725   |
| % of A/R        | 7.91%                | 7.19%          | 8.34%      | 20.86%     | 16.01%     | 14.37%     | 50.98%     | 74.33%     | 87.94%     | 21.68%     |            |             |
| Bucks           | 6/30/97              | Inpatient      | 2,554,995  | 1,155,017  | 442,212    | 424,999    | 366,567    | 307,284    | 377,632    | 353,084    | 214,861    | 8,196,651   |
|                 |                      | Outpatient     | 4,585,568  | 2,212,160  | 1,490,339  | 921,800    | 764,508    | 449,256    | 1,191,274  | 1,117,477  | 1,256,738  | 13,989,120  |
|                 |                      | Total UP & O/P | 7,140,563  | 3,367,177  | 1,932,551  | 1,346,799  | 1,131,076  | 766,540    | 1,668,906  | 1,470,561  | 1,471,599  | 20,185,771  |
|                 |                      | % of Total A/R | 36.37%     | 16.68%     | 8.87%      | 8.87%      | 8.60%      | 3.75%      | 7.77%      | 7.29%      | 7.29%      | 7.29%       |
|                 |                      | Reserves       | 446,649    | 257,968    | 139,849    | 224,189    | 183,092    | 119,184    | 599,953    | 1,047,357  | 1,262,760  | 4,280,701   |
| % of A/R        | 6.26%                | 7.65%          | 7.24%      | 16.65%     | 16.18%     | 15.75%     | 38.24%     | 71.22%     | 85.81%     | 21.21%     |            |             |
| Elkins          | 6/30/97              | Inpatient      | 2,816,547  | 1,251,029  | 759,819    | 357,802    | 386,532    | 316,940    | 551,576    | 342,095    | 532,274    | 7,316,514   |
|                 |                      | Outpatient     | 4,680,791  | 2,215,386  | 1,423,392  | 1,042,811  | 931,755    | 466,438    | 1,274,435  | 1,483,271  | 1,202,155  | 15,538,434  |
|                 |                      | Total UP & O/P | 7,497,338  | 3,466,416  | 2,183,211  | 1,400,613  | 1,318,287  | 783,378    | 1,826,011  | 1,825,366  | 2,662,429  | 22,854,948  |
|                 |                      | % of Total A/R | 32.89%     | 16.17%     | 9.66%      | 6.13%      | 5.77%      | 3.44%      | 7.89%      | 7.89%      | 7.89%      | 11.17%      |
|                 |                      | Reserves       | 389,293    | 251,014    | 189,144    | 171,507    | 175,202    | 94,201     | 606,108    | 1,207,182  | 2,172,955  | 5,266,606   |
| % of A/R        | 5.33%                | 7.24%          | 8.66%      | 12.25%     | 13.28%     | 12.00%     | 33.19%     | 66.13%     | 85.13%     | 23.04%     |            |             |
| HUH             | 6/30/97              | Inpatient      | 15,475,345 | 8,451,889  | 6,133,704  | 4,127,810  | 2,736,978  | 2,099,455  | 4,247,202  | 2,733,026  | 5,328,313  | 51,333,822  |
|                 |                      | Outpatient     | 5,122,820  | 4,847,267  | 4,601,389  | 3,434,022  | 2,799,473  | 2,928,288  | 4,460,530  | 3,456,874  | 12,045,342 | 43,695,815  |
|                 |                      | Total UP & O/P | 20,598,165 | 13,299,156 | 10,735,103 | 7,561,832  | 5,536,451  | 6,027,743  | 8,707,732  | 6,189,700  | 17,373,655 | 95,029,637  |
|                 |                      | % of Total A/R | 21.68%     | 13.99%     | 11.38%     | 7.88%      | 8.83%      | 6.28%      | 9.16%      | 6.81%      | 18.23%     | 18.23%      |
|                 |                      | Reserves       | 1,769,546  | 1,155,464  | 1,065,491  | 1,058,269  | 845,593    | 602,150    | 3,916,442  | 4,605,037  | 14,230,943 | 29,268,935  |
| % of A/R        | 8.59%                | 8.69%          | 10.11%     | 13.98%     | 15.27%     | 11.98%     | 44.88%     | 74.40%     | 81.91%     | 30.80%     |            |             |
| MCP             | 6/30/97              | Inpatient      | 11,932,938 | 5,174,846  | 3,875,633  | 1,896,073  | 1,791,250  | 1,334,455  | 1,158,219  | 3,116,861  | (91,509)   | 30,188,806  |
|                 |                      | Outpatient     | 6,357,766  | 4,625,077  | 3,562,660  | 2,451,667  | 1,808,228  | 1,023,385  | 738,323    | 3,637,568  | 4,611,756  | 28,836,430  |
|                 |                      | Total UP & O/P | 18,290,704 | 9,799,923  | 7,438,293  | 4,347,740  | 3,609,478  | 2,357,840  | 1,896,542  | 6,754,428  | 4,620,247  | 59,025,236  |
|                 |                      | % of Total A/R | 30.99%     | 16.60%     | 12.64%     | 7.37%      | 6.10%      | 3.99%      | 3.21%      | 11.44%     | 7.65%      | 7.65%       |
|                 |                      | Reserves       | 1,183,784  | 910,876    | 632,138    | 572,936    | 651,336    | 445,558    | 1,182,289  | 6,636,219  | 3,271,998  | 15,487,135  |
| % of A/R        | 6.47%                | 9.29%          | 8.48%      | 13.18%     | 18.10%     | 18.90%     | 62.34%     | 98.25%     | 72.39%     | 26.24%     |            |             |
| AGH             | 6/30/97              | Inpatient      | 21,143,133 | 9,450,278  | 4,400,635  | 2,410,857  | 2,035,841  | 1,678,441  | 2,853,443  | 3,594,129  | N/A        | 47,568,958  |
|                 |                      | Outpatient     | 10,194,617 | 5,512,912  | (720,306)  | 2,734,855  | 1,155,972  | 1,809,459  | 3,004,478  | 10,000,124 | N/A        | 33,692,111  |
|                 |                      | Total UP & O/P | 31,337,750 | 14,963,191 | 3,680,329  | 5,146,712  | 3,191,813  | 3,487,901  | 5,857,921  | 13,694,253 | N/A        | 81,261,069  |
|                 |                      | % of Total A/R | 38.57%     | 18.41%     | 4.63%      | 6.33%      | 3.83%      | 4.29%      | 7.21%      | 16.73%     | N/A        | N/A         |
|                 |                      | Reserves       | 289,465    | 480,902    | 474,869    | 581,374    | 490,621    | 690,247    | 672,664    | 4,796,961  | N/A        | 8,457,103   |
| % of A/R        | 0.92%                | 3.08%          | 12.90%     | 11.30%     | 15.37%     | 19.78%     | 11.48%     | 35.29%     | N/A        | 10.41%     |            |             |
| Total Old AHERF |                      | 6/30/97        | 61,915,102 | 31,390,187 | 16,595,376 | 9,841,869  | 8,280,805  | 5,483,412  | 10,074,530 | 11,135,623 | 7,098,949  | 164,845,753 |
|                 |                      |                | 36,001,284 | 23,552,815 | 13,179,508 | 12,644,262 | 8,976,389  | 7,738,543  | 21,268,143 | 21,268,143 | 21,965,810 | 157,857,804 |
|                 |                      |                | 87,916,386 | 54,942,802 | 29,774,884 | 22,686,131 | 17,257,194 | 13,221,955 | 32,342,673 | 32,403,766 | 28,954,569 | 327,703,557 |
|                 |                      |                | 30.34%     | 18.93%     | 9.85%      | 7.00%      | 6.85%      | 4.81%      | 7.12%      | 10.04%     | 8.97%      | 8.97%       |
|                 |                      |                | 5,120,868  | 3,795,419  | 3,003,782  | 3,189,987  | 2,743,257  | 2,210,666  | 1,581,289  | 20,202,749 | 23,608,978 | 72,376,204  |
|                 |                      |                | 5.23%      | 6.84%      | 9.45%      | 14.12%     | 15.89%     | 15.55%     | 37.28%     | 62.35%     | 81.54%     | 22.43%      |

CL 138557



AHERF  
Summary of Agings - 6/30/97  
06/30/97

6/30/97 Greg Snow Method vs. 6/30/96 Greg Snow Method

| Aging       |         | 0-30      | 31-60     | 61-90     | 91-120    | 121-150   | 151-180   | 181-210   | 211-240   | 241-270   | 271-300   | 301-330   | 331-360    | Total |
|-------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-------|
| Methodology |         |           |           |           |           |           |           |           |           |           |           |           |            |       |
| SCHC        | 6/00/97 | 5,059,722 | 3,979,813 | 2,802,024 | 2,059,107 | 1,518,453 | 1,061,717 | 2,220,410 | 1,573,029 | 1,931,819 | 1,573,029 | 1,931,819 | 22,105,694 |       |
|             |         | 22.89%    | 17.55%    | 12.68%    | 9.31%     | 6.87%     | 4.80%     | 10.04%    | 7.12%     | 8.74%     | 7.12%     | 8.74%     |            |       |

|            |             |           |             |           |           |           |           |           |           |           |           |            |
|------------|-------------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 06/30/97   | 5,059,722   | 3,979,813 | 2,802,024   | 2,059,107 | 1,518,453 | 1,061,717 | 2,220,410 | 1,573,029 | 1,931,819 | 1,573,029 | 1,931,819 | 22,105,894 |
| 06/30/96   | 4,059,574   | 2,994,382 | 1,787,755   | 1,317,038 | 1,038,047 | 685,739   | 1,753,902 | 1,493,541 | 1,493,541 | 1,493,541 | 1,493,541 | 22,105,894 |
| Difference | (1,000,148) | (985,469) | (1,014,269) | (742,069) | (480,390) | (375,982) | 466,508   | 81,488    | 438,278   | 81,488    | 438,278   |            |

|        |           |           |           |         |         |         |           |           |           |           |           |            |
|--------|-----------|-----------|-----------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|------------|
| Buckie | 4,585,568 | 2,212,160 | 1,490,339 | 921,800 | 754,506 | 449,256 | 1,191,274 | 1,117,477 | 1,256,738 | 1,117,477 | 1,256,738 | 13,989,120 |
|        | 31.76%    | 15.81%    | 10.65%    | 6.59%   | 5.47%   | 3.21%   | 8.52%     | 7.96%     | 8.98%     | 7.96%     | 8.98%     |            |

|            |             |           |           |           |          |          |           |             |              |           |           |            |
|------------|-------------|-----------|-----------|-----------|----------|----------|-----------|-------------|--------------|-----------|-----------|------------|
| 06/30/97   | 4,585,568   | 2,212,160 | 1,490,339 | 921,800   | 754,506  | 449,256  | 1,191,274 | 1,117,477   | 1,256,738    | 1,117,477 | 1,256,738 | 13,989,120 |
| 06/30/96   | 3,128,020   | 2,015,143 | 1,545,896 | 1,021,873 | 848,003  | 457,046  | 1,088,729 | 2,799,409   | 15,940,210   |           |           |            |
| Difference | (1,457,548) | (196,977) | (55,557)  | (109,073) | (89,497) | (10,790) | 102,545   | (1,671,932) | (13,681,972) |           |           |            |

|        |           |           |           |           |         |         |           |           |           |           |           |            |
|--------|-----------|-----------|-----------|-----------|---------|---------|-----------|-----------|-----------|-----------|-----------|------------|
| Elkies | 4,680,791 | 2,215,366 | 1,423,392 | 1,042,811 | 931,755 | 488,438 | 1,274,435 | 1,483,271 | 2,020,155 | 1,483,271 | 2,020,155 | 15,538,434 |
|        | 30.12%    | 14.26%    | 9.16%     | 6.71%     | 6.00%   | 3.00%   | 8.20%     | 8.55%     | 13.00%    | 8.55%     | 13.00%    |            |

|            |             |           |           |           |          |          |           |             |              |           |           |            |
|------------|-------------|-----------|-----------|-----------|----------|----------|-----------|-------------|--------------|-----------|-----------|------------|
| 06/30/97   | 4,680,791   | 2,215,366 | 1,423,392 | 1,042,811 | 931,755  | 488,438  | 1,274,435 | 1,483,271   | 2,020,155    | 1,483,271 | 2,020,155 | 15,538,434 |
| 06/30/96   | 3,128,020   | 2,015,143 | 1,545,896 | 1,021,873 | 848,003  | 457,046  | 1,088,729 | 2,799,409   | 15,940,210   |           |           |            |
| Difference | (1,457,548) | (196,977) | (55,557)  | (109,073) | (89,497) | (10,790) | 102,545   | (1,671,932) | (13,681,972) |           |           |            |

|            |           |           |           |           |           |             |           |           |             |           |             |            |
|------------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-------------|-----------|-------------|------------|
| HUH        | 5,122,820 | 4,847,267 | 4,601,399 | 3,434,022 | 2,799,473 | 2,828,288   | 4,460,530 | 3,456,674 | 12,045,342  | 3,456,674 | 12,045,342  | 43,695,815 |
|            | 11.72%    | 11.09%    | 10.53%    | 7.86%     | 6.41%     | 6.70%       | 10.21%    | 7.91%     | 27.57%      | 7.91%     | 27.57%      |            |
| 06/30/96   | 5,182,017 | 4,830,296 | 3,978,337 | 2,979,613 | 2,326,882 | 1,800,504   | 5,256,848 | 2,894,364 | 8,694,640   | 2,894,364 | 8,694,640   | 37,873,563 |
| Difference | (59,197)  | (17,029)  | (623,062) | (504,409) | (472,491) | (1,127,764) | (796,316) | (572,310) | (3,360,702) | (572,310) | (3,360,702) |            |

| Methodology | Aging     |           |           |           |           |           |           |           |           |           |           |            | Total |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-------|
|             | 0-30      | 31-60     | 61-90     | 91-120    | 121-150   | 151-180   | 181-210   | 211-240   | 241-270   | 271-300   | 301-330   | 331-360    |       |
| MCP         | 6,357,766 | 4,625,077 | 3,587,660 | 2,451,667 | 1,808,228 | 1,073,385 | 738,323   | 3,637,568 | 4,611,756 | 3,637,568 | 4,611,756 | 28,836,430 |       |
|             | 22.05%    | 16.04%    | 12.42%    | 8.50%     | 6.27%     | 3.55%     | 2.56%     | 12.81%    | 15.98%    | 12.81%    | 15.98%    |            |       |
| 6/30/97     | 5,277,635 | 4,113,566 | 2,933,680 | 2,228,395 | 1,864,352 | 1,168,216 | 1,085,019 | 1,567,452 | 2,972,046 | 1,567,452 | 2,972,046 |            |       |
|             | 17.76%    | 13.84%    | 8.87%     | 7.50%     | 6.27%     | 3.93%     | 3.65%     | 15.08%    | 22.10%    | 15.08%    | 22.10%    |            |       |

| Agings      | 0-30        | 31-60     | 61-90     | 91-120    | 121-150   | 151-180   | 181-210   | 211-240   | 241-270  | 271-300     | 301-330    | 331-360 | Total |
|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-------------|------------|---------|-------|
| Methodology |             |           |           |           |           |           |           |           |          |             |            |         |       |
| Visit / Reg | 10,194,617  | 5,512,912 | (720,306) | 2,734,855 | 1,155,972 | 1,909,459 | 1,411,684 | 954,608   | 638,186  | 10,000,124  | 33,692,111 |         |       |
|             | 30.26%      | 16.36%    | -2.14%    | 8.12%     | 3.43%     | 5.37%     | 4.18%     | 2.89%     | 1.89%    | 29.68%      | 29.68%     |         |       |
| Visit / Reg | 8,423,134   | 5,049,028 | 3,580,244 | 2,708,555 | 1,748,354 | 3,160,271 | 781,158   | 844,532   | 612,248  | 3,619,116   | 30,527,640 |         |       |
|             | 27.59%      | 16.54%    | 11.73%    | 8.87%     | 5.73%     | 10.35%    | 2.56%     | 2.71%     | 2.01%    | 11.86%      | 11.86%     |         |       |
| Difference  | (1,771,483) | (463,884) | 4,300,550 | (268,300) | (593,382) | 1,350,812 | (630,526) | (110,076) | (25,838) | (6,381,008) |            |         |       |

CL 138559

6/26/98  
JRM  
JRM  
JRM

$\frac{1}{2} \times 1351.67 = 675.835$

**CL 138560**

**AHERF - INPATIENT**  
**Comparison of AIR Agings**

| Aging Methodology        | Aging       |              |              |               |                |                |                |                |                |                | Total        |
|--------------------------|-------------|--------------|--------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
|                          | 0-30        | 31-60        | 61-90        | 91-120        | 121-150        | 151-180        | 181-210        | 211-240        | 241-270        | 271-300        | 301-330      |
| 6/30/96 Final Bill       | 7,134,695   | 4,939,492    | 3,472,880    | 2,803,986     | 2,041,694      | 1,317,735      | 316,019        | 0              | 0              | 0              | 22,076,401   |
|                          | 32.18%      | 22.43%       | 15.71%       | 12.73%        | 9.27%          | 5.98%          | 1.43%          | 0.00%          | 0.00%          | 0.00%          |              |
| 6/30/96 Final Bill       | 2,419,931   | 1,176,376    | 1,046,498    | 774,310       | 456,959        | 402,910        | 231,859        | 0              | 0              | 0              | 15,418,193   |
|                          | 17.47%      | 8.44%        | 7.42%        | 5.59%         | 3.27%          | 2.92%          | 1.63%          | 0.00%          | 0.00%          | 0.00%          |              |
| 6/30/96 Final Bill       | 3,350,019   | 1,735,108    | 850,299      | 446,854       | 530,045        | 482,667        | 181,222        | 0              | 0              | 0              | 10,016,714   |
|                          | 24.04%      | 12.45%       | 6.15%        | 3.27%         | 3.92%          | 3.55%          | 1.31%          | 0.00%          | 0.00%          | 0.00%          |              |
| 6/30/96 Final Bill       | 19,801,104  | 11,978,912   | 6,884,875    | 4,322,445     | 3,470,934      | 3,398,080      | 6,072,756      | 2,308,211      | 1,780,772      | 1,780,772      | 22,517,140   |
|                          | 14.31%      | 8.78%        | 5.05%        | 3.23%         | 2.54%          | 2.48%          | 4.43%          | 1.69%          | 1.27%          | 1.27%          |              |
| <b>Aging Methodology</b> | <b>0-30</b> | <b>31-60</b> | <b>61-90</b> | <b>91-120</b> | <b>121-150</b> | <b>151-180</b> | <b>181-210</b> | <b>211-240</b> | <b>241-270</b> | <b>271-300</b> | <b>Total</b> |
| 6/30/96 Final Bill       | 11,395,879  | 5,951,763    | 3,553,733    | 2,140,385     | 1,489,717      | 1,197,146      | 740,592        | 2,502,802      | 3,440,751      | 3,440,751      | 34,812,569   |
|                          | 32.73%      | 17.10%       | 10.21%       | 6.15%         | 4.23%          | 3.44%          | 2.13%          | 7.19%          | 9.88%          | 9.88%          |              |
| <b>Aging Methodology</b> | <b>0-30</b> | <b>31-60</b> | <b>61-90</b> | <b>91-120</b> | <b>121-150</b> | <b>151-180</b> | <b>181-210</b> | <b>211-240</b> | <b>241-270</b> | <b>271-300</b> | <b>Total</b> |
| 6/30/96 Discharge        | 17,305,778  | 8,763,734    | 4,454,857    | 3,560,704     | 2,879,417      | 2,517,112      | 1,484,743      | 8,609,366      | 49,515,811     | 49,515,811     |              |
|                          | 34.91%      | 17.68%       | 8.99%        | 7.18%         | 5.81%          | 5.08%          | 2.98%          | 17.37%         |                |                |              |

\*\*\*\*\* ALL notes that the UIC and CUP agings are combined into one aging  
 NOTE: The AIR agings do not show the reality AIR greater than 365 days

| Aging Methodology  | Aging     |           |           |           |           |           |         |         |         |         | Total      |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|------------|
|                    | 0-30      | 31-60     | 61-90     | 91-120    | 121-150   | 151-180   | 181-210 | 211-240 | 241-270 | 271-300 | 301-330    |
| 6/30/96 Final Bill | 7,134,695 | 4,939,492 | 3,472,880 | 2,803,986 | 2,041,694 | 1,317,735 | 316,019 | 0       | 0       | 0       | 22,076,401 |
| % of Total AIR     | 32.18%    | 22.43%    | 15.71%    | 12.73%    | 9.27%     | 5.98%     | 1.43%   | 0.00%   | 0.00%   | 0.00%   |            |
| 6/30/96 Final Bill | 193,100   | 314,233   | 440,188   | 359,548   | 367,724   | 441,331   | 153,508 | 0       | 0       | 0       | 1,676,632  |
| % of AIR           | 2.11%     | 6.78%     | 17.68%    | 12.82%    | 18.01%    | 33.49%    | 46.36%  | 0.00%   | 0.00%   | 0.00%   |            |
| 6/30/96 Final Bill | 2,419,931 | 1,176,376 | 1,046,498 | 774,310   | 456,959   | 402,910   | 231,859 | 0       | 0       | 0       | 15,418,193 |
| % of Total AIR     | 17.47%    | 8.44%     | 7.42%     | 5.59%     | 3.27%     | 2.92%     | 1.63%   | 0.00%   | 0.00%   | 0.00%   |            |
| 6/30/96 Final Bill | 172,082   | 147,851   | 134,081   | 239,875   | 124,701   | 162,937   | 130,893 | 0       | 0       | 0       | 1,008,929  |
| % of AIR           | 5.21%     | 13.13%    | 12.81%    | 30.88%    | 27.28%    | 40.44%    | 56.45%  | 0.00%   | 0.00%   | 0.00%   |            |
| 6/30/96 Final Bill | 3,350,019 | 1,735,108 | 850,299   | 446,854   | 530,045   | 482,667   | 181,222 | 0       | 0       | 0       | 10,016,714 |
| % of Total AIR     | 24.04%    | 12.45%    | 6.15%     | 3.27%     | 3.92%     | 3.55%     | 1.31%   | 0.00%   | 0.00%   | 0.00%   |            |
| 6/30/96 Final Bill | 44,081    | 97,558    | 94,436    | 109,764   | 147,881   | 149,165   | 97,114  | 0       | 0       | 0       | 641,914    |
| % of AIR           | 1.31%     | 7.90%     | 11.11%    | 24.45%    | 39.19%    | 39.19%    | 51.59%  | 0.00%   | 0.00%   | 0.00%   |            |

CL 138561



|                 |  |            |            |            |            |            |           |           |            |            |            |
|-----------------|--|------------|------------|------------|------------|------------|-----------|-----------|------------|------------|------------|
| MU1             | 6/30/96 Final Bill<br>% of Total A/R<br>Reserves<br>% of A/R           | 19,801,104 | 11,978,012 | 6,884,875  | 4,322,445  | 5,470,934  | 3,398,040 | 5,072,756 | 2,308,211  | 17,780,772 | 77,117,189 |
|                 |  | 27.31%     | 16.52%     | 9.45%      | 5.96%      | 7.54%      | 4.63%     | 8.37%     | 3.18%      | 10.51%     |            |
|                 |  | 969,996    | 1,087,235  | 873,542    | 817,409    | 1,779,858  | 889,234   | 2,163,885 | 474,991    | 5,003,167  |            |
| MU2*            | 6/30/96 Final Bill<br>% of Total A/R<br>Reserves<br>% of A/R           | 11,355,679 | 5,951,763  | 3,553,733  | 2,140,385  | 3,489,717  | 1,197,146 | 740,592   | 2,502,802  | 3,840,741  | 34,817,469 |
|                 |  | 32.71%     | 17.10%     | 10.21%     | 6.15%      | 10.02%     | 3.44%     | 2.13%     | 7.19%      | 11.03%     |            |
|                 |  | 852,405    | 670,822    | 441,592    | 411,524    | 756,425    | 374,470   | 248,689   | 891,801    | 7,768,816  |            |
| AG1**           | 6/30/96 Discharge<br>% of Total A/R<br>Reserves<br>% of A/R            | 17,305,778 | 8,763,734  | 4,454,957  | 3,560,704  | 2,879,417  | 2,517,112 | 1,484,743 | 8,609,369  | N/A        | 49,575,811 |
|                 |  | 34.91%     | 17.68%     | 8.99%      | 7.18%      | 5.81%      | 5.06%     | 2.99%     | 17.37%     | N/A        |            |
|                 |  | 182,867    | 402,662    | 370,984    | 452,060    | 518,127    | 644,528   | 717,940   | 6,138,008  | N/A        |            |
| Total Inpatient | 6/30/96 Discharge/Final Bill<br>% of Total A/R<br>Reserves<br>% of A/R | 61,407,207 | 33,994,435 | 20,283,242 | 14,048,683 | 14,888,788 | 9,315,860 | 9,027,191 | 13,420,378 | N/A        | N/A        |
|                 |  | N/A        | N/A        | N/A        | N/A        | N/A        | N/A       | N/A       | N/A        | N/A        | N/A        |
|                 |  | 2,388,194  | 2,741,061  | 2,354,812  | 2,450,680  | 3,189,716  | 2,800,566 | 3,512,078 | 7,464,800  | N/A        | N/A        |
|                 |  | 3.63%      | 8.08%      | 11.62%     | 17.44%     | 2.45%      | 30.06%    | 38.90%    | 55.62%     | N/A        | N/A        |

\* MCP Final bill aging periods are the same as above except for 181-210 and 211-365

\*\* The A/R bill agings do not show the reser A/R greater than 365 days

CL 138562

CL 138563

**AHERF - OUTPATIENT**  
**Comparison of AIR Agings**

|              | Aging Methodology |            |           |           |           |           |           |           |           |           | Total      |
|--------------|-------------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
|              | 0-30              | 31-40      | 41-50     | 51-60     | 61-70     | 71-80     | 81-90     | 91-100    | 101-110   | 111-120   |            |
| SCIC         | 60096 Laid Pmt    | 2,799,010  | 2,083,792 | 1,905,248 | 1,113,906 | 774,309   | 514,351   | 573,993   | 0         | 1,357     | 9,339,665  |
|              | % of Total AR     | 21.85%     | 17.16%    | 16.06%    | 11.82%    | 6.29%     | 5.51%     | 6.15%     | 0.00%     | 0.01%     |            |
| Rucks        | 60096 Laid Pmt    | 2,422,717  | 1,941,137 | 1,118,774 | 703,432   | 445,803   | 342,754   | 764,335   | 0         | 284       | 6,857,827  |
|              | % of Total AR     | 35.33%     | 21.76%    | 16.78%    | 10.26%    | 8.56%     | 5.00%     | 3.86%     | 0.00%     | 0.00%     |            |
| Barus        | 60096 Laid Pmt    | 2,683,856  | 1,738,579 | 1,360,921 | 947,073   | 663,446   | 532,087   | 412,744   | 0         | 1,013     | 6,156,109  |
|              | % of Total AR     | 33.83%     | 18.66%    | 15.54%    | 10.16%    | 9.86%     | 6.30%     | 4.71%     | 0.01%     | 0.01%     |            |
| HUJI         | 60096 Regulation  | 4,238,874  | 3,895,141 | 3,440,929 | 2,226,195 | 2,011,340 | 1,521,777 | 3,689,358 | 2,498,027 | 7,040,925 | 31,165,051 |
|              | % of Total AR     | 13.60%     | 12.82%    | 11.04%    | 8.11%     | 8.43%     | 4.88%     | 12.46%    | 8.07%     | 22.35%    |            |
| MCSP         | 60096 Laid Pmt    | 5,011,287  | 3,864,077 | 2,732,074 | 2,044,349 | 1,697,655 | 1,076,311 | 1,007,458 | 4,207,728 | 9,768,651 | 27,819,969 |
|              | % of Total AR     | 17.83%     | 13.67%    | 9.77%     | 7.46%     | 6.07%     | 3.85%     | 3.60%     | 15.05%    | 22.43%    |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| AGI          | 60096 Vmt/Reg     | 13,047,795 | 3,784,854 | 2,199,116 | 1,219,947 | 644,846   | 379,648   | 301,858   | 185,030   | 938,325   | 22,818,258 |
|              | % of Total AR     | 57.93%     | 18.54%    | 9.61%     | 5.33%     | 3.69%     | 1.65%     | 1.32%     | 0.72%     | 4.09%     |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| SCIC         | 60096 Laid Pmt    | 2,799,010  | 2,083,792 | 1,905,248 | 1,113,906 | 774,309   | 514,351   | 573,993   | 0         | 1,357     | 9,339,665  |
|              | % of Total AR     | 21.85%     | 17.16%    | 16.06%    | 11.82%    | 6.29%     | 5.51%     | 6.15%     | 0.00%     | 0.01%     |            |
| Rucks        | 60096 Laid Pmt    | 2,422,717  | 1,941,137 | 1,118,774 | 703,432   | 445,803   | 342,754   | 764,335   | 0         | 284       | 6,857,827  |
|              | % of Total AR     | 35.33%     | 21.76%    | 16.78%    | 10.26%    | 8.56%     | 5.00%     | 3.86%     | 0.00%     | 0.00%     |            |
| Barus        | 60096 Laid Pmt    | 2,683,856  | 1,738,579 | 1,360,921 | 947,073   | 663,446   | 532,087   | 412,744   | 0         | 1,013     | 6,156,109  |
|              | % of Total AR     | 33.83%     | 18.66%    | 15.54%    | 10.16%    | 9.86%     | 6.30%     | 4.71%     | 0.01%     | 0.01%     |            |
| HUJI         | 60096 Regulation  | 4,238,874  | 3,895,141 | 3,440,929 | 2,226,195 | 2,011,340 | 1,521,777 | 3,689,358 | 2,498,027 | 7,040,925 | 31,165,051 |
|              | % of Total AR     | 13.60%     | 12.82%    | 11.04%    | 8.11%     | 8.43%     | 4.88%     | 12.46%    | 8.07%     | 22.35%    |            |
| MCSP         | 60096 Laid Pmt    | 5,011,287  | 3,864,077 | 2,732,074 | 2,044,349 | 1,697,655 | 1,076,311 | 1,007,458 | 4,207,728 | 9,768,651 | 27,819,969 |
|              | % of Total AR     | 17.83%     | 13.67%    | 9.77%     | 7.46%     | 6.07%     | 3.85%     | 3.60%     | 15.05%    | 22.43%    |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| AGI          | 60096 Vmt/Reg     | 13,047,795 | 3,784,854 | 2,199,116 | 1,219,947 | 644,846   | 379,648   | 301,858   | 185,030   | 938,325   | 22,818,258 |
|              | % of Total AR     | 57.93%     | 18.54%    | 9.61%     | 5.33%     | 3.69%     | 1.65%     | 1.32%     | 0.72%     | 4.09%     |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| SCIC         | 60096 Laid Pmt    | 2,799,010  | 2,083,792 | 1,905,248 | 1,113,906 | 774,309   | 514,351   | 573,993   | 0         | 1,357     | 9,339,665  |
|              | % of Total AR     | 21.85%     | 17.16%    | 16.06%    | 11.82%    | 6.29%     | 5.51%     | 6.15%     | 0.00%     | 0.01%     |            |
| Rucks        | 60096 Laid Pmt    | 2,422,717  | 1,941,137 | 1,118,774 | 703,432   | 445,803   | 342,754   | 764,335   | 0         | 284       | 6,857,827  |
|              | % of Total AR     | 35.33%     | 21.76%    | 16.78%    | 10.26%    | 8.56%     | 5.00%     | 3.86%     | 0.00%     | 0.00%     |            |
| Barus        | 60096 Laid Pmt    | 2,683,856  | 1,738,579 | 1,360,921 | 947,073   | 663,446   | 532,087   | 412,744   | 0         | 1,013     | 6,156,109  |
|              | % of Total AR     | 33.83%     | 18.66%    | 15.54%    | 10.16%    | 9.86%     | 6.30%     | 4.71%     | 0.01%     | 0.01%     |            |
| HUJI         | 60096 Regulation  | 4,238,874  | 3,895,141 | 3,440,929 | 2,226,195 | 2,011,340 | 1,521,777 | 3,689,358 | 2,498,027 | 7,040,925 | 31,165,051 |
|              | % of Total AR     | 13.60%     | 12.82%    | 11.04%    | 8.11%     | 8.43%     | 4.88%     | 12.46%    | 8.07%     | 22.35%    |            |
| MCSP         | 60096 Laid Pmt    | 5,011,287  | 3,864,077 | 2,732,074 | 2,044,349 | 1,697,655 | 1,076,311 | 1,007,458 | 4,207,728 | 9,768,651 | 27,819,969 |
|              | % of Total AR     | 17.83%     | 13.67%    | 9.77%     | 7.46%     | 6.07%     | 3.85%     | 3.60%     | 15.05%    | 22.43%    |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| AGI          | 60096 Vmt/Reg     | 13,047,795 | 3,784,854 | 2,199,116 | 1,219,947 | 644,846   | 379,648   | 301,858   | 185,030   | 938,325   | 22,818,258 |
|              | % of Total AR     | 57.93%     | 18.54%    | 9.61%     | 5.33%     | 3.69%     | 1.65%     | 1.32%     | 0.72%     | 4.09%     |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| SCIC         | 60096 Laid Pmt    | 2,799,010  | 2,083,792 | 1,905,248 | 1,113,906 | 774,309   | 514,351   | 573,993   | 0         | 1,357     | 9,339,665  |
|              | % of Total AR     | 21.85%     | 17.16%    | 16.06%    | 11.82%    | 6.29%     | 5.51%     | 6.15%     | 0.00%     | 0.01%     |            |
| Rucks        | 60096 Laid Pmt    | 2,422,717  | 1,941,137 | 1,118,774 | 703,432   | 445,803   | 342,754   | 764,335   | 0         | 284       | 6,857,827  |
|              | % of Total AR     | 35.33%     | 21.76%    | 16.78%    | 10.26%    | 8.56%     | 5.00%     | 3.86%     | 0.00%     | 0.00%     |            |
| Barus        | 60096 Laid Pmt    | 2,683,856  | 1,738,579 | 1,360,921 | 947,073   | 663,446   | 532,087   | 412,744   | 0         | 1,013     | 6,156,109  |
|              | % of Total AR     | 33.83%     | 18.66%    | 15.54%    | 10.16%    | 9.86%     | 6.30%     | 4.71%     | 0.01%     | 0.01%     |            |
| HUJI         | 60096 Regulation  | 4,238,874  | 3,895,141 | 3,440,929 | 2,226,195 | 2,011,340 | 1,521,777 | 3,689,358 | 2,498,027 | 7,040,925 | 31,165,051 |
|              | % of Total AR     | 13.60%     | 12.82%    | 11.04%    | 8.11%     | 8.43%     | 4.88%     | 12.46%    | 8.07%     | 22.35%    |            |
| MCSP         | 60096 Laid Pmt    | 5,011,287  | 3,864,077 | 2,732,074 | 2,044,349 | 1,697,655 | 1,076,311 | 1,007,458 | 4,207,728 | 9,768,651 | 27,819,969 |
|              | % of Total AR     | 17.83%     | 13.67%    | 9.77%     | 7.46%     | 6.07%     | 3.85%     | 3.60%     | 15.05%    | 22.43%    |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| AGI          | 60096 Vmt/Reg     | 13,047,795 | 3,784,854 | 2,199,116 | 1,219,947 | 644,846   | 379,648   | 301,858   | 185,030   | 938,325   | 22,818,258 |
|              | % of Total AR     | 57.93%     | 18.54%    | 9.61%     | 5.33%     | 3.69%     | 1.65%     | 1.32%     | 0.72%     | 4.09%     |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| SCIC         | 60096 Laid Pmt    | 2,799,010  | 2,083,792 | 1,905,248 | 1,113,906 | 774,309   | 514,351   | 573,993   | 0         | 1,357     | 9,339,665  |
|              | % of Total AR     | 21.85%     | 17.16%    | 16.06%    | 11.82%    | 6.29%     | 5.51%     | 6.15%     | 0.00%     | 0.01%     |            |
| Rucks        | 60096 Laid Pmt    | 2,422,717  | 1,941,137 | 1,118,774 | 703,432   | 445,803   | 342,754   | 764,335   | 0         | 284       | 6,857,827  |
|              | % of Total AR     | 35.33%     | 21.76%    | 16.78%    | 10.26%    | 8.56%     | 5.00%     | 3.86%     | 0.00%     | 0.00%     |            |
| Barus        | 60096 Laid Pmt    | 2,683,856  | 1,738,579 | 1,360,921 | 947,073   | 663,446   | 532,087   | 412,744   | 0         | 1,013     | 6,156,109  |
|              | % of Total AR     | 33.83%     | 18.66%    | 15.54%    | 10.16%    | 9.86%     | 6.30%     | 4.71%     | 0.01%     | 0.01%     |            |
| HUJI         | 60096 Regulation  | 4,238,874  | 3,895,141 | 3,440,929 | 2,226,195 | 2,011,340 | 1,521,777 | 3,689,358 | 2,498,027 | 7,040,925 | 31,165,051 |
|              | % of Total AR     | 13.60%     | 12.82%    | 11.04%    | 8.11%     | 8.43%     | 4.88%     | 12.46%    | 8.07%     | 22.35%    |            |
| MCSP         | 60096 Laid Pmt    | 5,011,287  | 3,864,077 | 2,732,074 | 2,044,349 | 1,697,655 | 1,076,311 | 1,007,458 | 4,207,728 | 9,768,651 | 27,819,969 |
|              | % of Total AR     | 17.83%     | 13.67%    | 9.77%     | 7.46%     | 6.07%     | 3.85%     | 3.60%     | 15.05%    | 22.43%    |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| AGI          | 60096 Vmt/Reg     | 13,047,795 | 3,784,854 | 2,199,116 | 1,219,947 | 644,846   | 379,648   | 301,858   | 185,030   | 938,325   | 22,818,258 |
|              | % of Total AR     | 57.93%     | 18.54%    | 9.61%     | 5.33%     | 3.69%     | 1.65%     | 1.32%     | 0.72%     | 4.09%     |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| SCIC         | 60096 Laid Pmt    | 2,799,010  | 2,083,792 | 1,905,248 | 1,113,906 | 774,309   | 514,351   | 573,993   | 0         | 1,357     | 9,339,665  |
|              | % of Total AR     | 21.85%     | 17.16%    | 16.06%    | 11.82%    | 6.29%     | 5.51%     | 6.15%     | 0.00%     | 0.01%     |            |
| Rucks        | 60096 Laid Pmt    | 2,422,717  | 1,941,137 | 1,118,774 | 703,432   | 445,803   | 342,754   | 764,335   | 0         | 284       | 6,857,827  |
|              | % of Total AR     | 35.33%     | 21.76%    | 16.78%    | 10.26%    | 8.56%     | 5.00%     | 3.86%     | 0.00%     | 0.00%     |            |
| Barus        | 60096 Laid Pmt    | 2,683,856  | 1,738,579 | 1,360,921 | 947,073   | 663,446   | 532,087   | 412,744   | 0         | 1,013     | 6,156,109  |
|              | % of Total AR     | 33.83%     | 18.66%    | 15.54%    | 10.16%    | 9.86%     | 6.30%     | 4.71%     | 0.01%     | 0.01%     |            |
| HUJI         | 60096 Regulation  | 4,238,874  | 3,895,141 | 3,440,929 | 2,226,195 | 2,011,340 | 1,521,777 | 3,689,358 | 2,498,027 | 7,040,925 | 31,165,051 |
|              | % of Total AR     | 13.60%     | 12.82%    | 11.04%    | 8.11%     | 8.43%     | 4.88%     | 12.46%    | 8.07%     | 22.35%    |            |
| MCSP         | 60096 Laid Pmt    | 5,011,287  | 3,864,077 | 2,732,074 | 2,044,349 | 1,697,655 | 1,076,311 | 1,007,458 | 4,207,728 | 9,768,651 | 27,819,969 |
|              | % of Total AR     | 17.83%     | 13.67%    | 9.77%     | 7.46%     | 6.07%     | 3.85%     | 3.60%     | 15.05%    | 22.43%    |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| AGI          | 60096 Vmt/Reg     | 13,047,795 | 3,784,854 | 2,199,116 | 1,219,947 | 644,846   | 379,648   | 301,858   | 185,030   | 938,325   | 22,818,258 |
|              | % of Total AR     | 57.93%     | 18.54%    | 9.61%     | 5.33%     | 3.69%     | 1.65%     | 1.32%     | 0.72%     | 4.09%     |            |
| <b>Total</b> |                   |            |           |           |           |           |           |           |           |           |            |
| SCIC         | 60096 Laid Pmt    | 2,799,010  | 2,083,792 | 1,905,248 | 1,113,906 | 774,309   | 514,351   | 573,993   | 0         | 1,357     | 9,339,665  |
|              | % of Total AR     | 21.85%     | 17.16%    | 16.06%    | 11.82%    | 6.29%     | 5.51%     | 6.15%     | 0.00%     | 0.01%     |            |
| Rucks        | 60096 Laid Pmt    | 2,422,717  | 1,941,137 | 1,118,774 | 703,432   | 445,803   | 342,754   | 764,335   | 0         | 284       | 6,857,827  |
|              | % of Total AR     | 35.33%     | 21.76%    | 16.78%    | 10.26%    | 8.56%     | 5.00%     | 3.86%     | 0.00%     | 0.00%     |            |
| Barus        | 60096 Laid Pmt    | 2,683,856  | 1,738,579 | 1,360,921 | 947,073   | 663,446   | 532,087   | 412,744   | 0         | 1,013     | 6,156,109  |
|              | % of Total AR     | 33.83%     | 18.66%    | 15.54%    | 10.16%    | 9.86%     | 6.30%     | 4.71%     | 0.01%     | 0.01%     |            |
| HUJI         | 60096 Regulation  | 4,238,874  | 3,895,141 | 3,440,929 | 2,226,195 | 2,011,340 | 1,521,777 | 3,689,358 | 2,498,027 | 7,040,925 | 31,165,051 |
|              | % of Total AR     | 13.60%     | 12.82%    | 11.04%    | 8.11%     | 8.43%     | 4.88%     | 12.46%    | 8.07%     | 22.35%    |            |

| Old Aging Methodology |                              | 0-30       | 31-60      | 61-90      | 91-120     | 121-150    | 151-180   | 181-270   | 271-385    | 366+       | Total       |
|-----------------------|------------------------------|------------|------------|------------|------------|------------|-----------|-----------|------------|------------|-------------|
| SCHC                  | 6/30/96 Final Bill           | 7,134,695  | 4,939,492  | 3,472,880  | 2,803,986  | 2,041,694  | 1,317,735 | 316,019   | 0          | 0          | 22,076,501  |
|                       | % of Total A/R               | 32.39%     | 22.43%     | 15.77%     | 12.73%     | 9.27%      | 5.98%     | 1.43%     | 0.00%      | 0.00%      |             |
|                       | Reserves                     | 193,100    | 334,733    | 440,198    | 359,548    | 367,724    | 441,331   | 153,508   | 0          | 0          |             |
|                       | % of A/R                     | 2.71%      | 6.78%      | 12.68%     | 12.82%     | 18.01%     | 33.49%    | 48.58%    | 0.00%      | 0.00%      |             |
| Bucks                 | 6/30/96 Final Bill           | 2,419,931  | 1,126,326  | 1,046,498  | 774,310    | 456,959    | 402,910   | 231,859   | 0          | 0          | 6,458,793   |
|                       | % of Total A/R               | 37.47%     | 17.44%     | 16.20%     | 11.99%     | 7.07%      | 6.24%     | 3.59%     | 0.00%      | 0.00%      |             |
|                       | Reserves                     | 127,082    | 147,851    | 134,061    | 239,875    | 124,701    | 162,937   | 130,893   | 0          | 0          |             |
|                       | % of A/R                     | 5.25%      | 13.13%     | 12.81%     | 30.88%     | 27.29%     | 40.44%    | 56.45%    | 0.00%      | 0.00%      |             |
| Elkins                | 6/30/96 Final Bill           | 3,350,019  | 1,235,108  | 850,299    | 446,854    | 530,045    | 482,667   | 181,222   | 0          | 0          | 7,076,210   |
|                       | % of Total A/R               | 47.34%     | 17.45%     | 12.02%     | 6.31%      | 7.49%      | 6.82%     | 2.56%     | 0.00%      | 0.00%      |             |
|                       | Reserves                     | 44,043     | 97,558     | 94,436     | 109,264    | 142,881    | 189,165   | 97,114    | 0          | 0          |             |
|                       | % of A/R                     | 1.31%      | 7.90%      | 11.11%     | 24.45%     | 26.96%     | 39.19%    | 53.59%    | 0.00%      | 0.00%      |             |
| HUH                   | 6/30/96 Final Bill           | 19,801,104 | 11,978,012 | 6,884,875  | 4,322,445  | 5,470,934  | 3,398,080 | 6,072,756 | 2,308,211  | 12,280,772 | 72,517,189  |
|                       | % of Total A/R               | 27.31%     | 16.52%     | 9.49%      | 5.96%      | 7.54%      | 4.69%     | 8.37%     | 3.18%      | 16.93%     |             |
|                       | Reserves                     | 989,996    | 1,087,235  | 873,542    | 877,409    | 1,279,858  | 888,234   | 2,163,885 | 434,991    | 6,003,167  |             |
|                       | % of A/R                     | 5.00%      | 9.08%      | 12.69%     | 20.30%     | 23.39%     | 26.14%    | 35.63%    | 18.85%     | 48.88%     |             |
| MCP*                  | 6/30/96 Final Bill           | 11,395,679 | 5,951,763  | 3,553,733  | 2,140,385  | 3,489,717  | 1,197,146 | 740,592   | 2,502,802  | 3,840,751  | 34,812,569  |
|                       | % of Total A/R               | 32.73%     | 17.10%     | 10.21%     | 6.15%      | 10.02%     | 3.44%     | 2.13%     | 7.19%      | 11.03%     |             |
|                       | Reserves                     | 852,405    | 670,822    | 441,592    | 411,924    | 756,425    | 274,470   | 249,689   | 891,801    | 2,268,816  |             |
|                       | % of A/R                     | 7.48%      | 11.27%     | 12.43%     | 19.25%     | 21.68%     | 22.93%    | 33.58%    | 35.63%     | 59.07%     |             |
| AGH**                 | 6/30/96 Discharge            | 17,305,778 | 8,763,734  | 4,454,957  | 3,560,704  | 2,879,417  | 2,517,112 | 1,484,743 | 8,609,366  | N/A        | 49,575,811  |
|                       | % of Total A/R               | 34.91%     | 17.68%     | 8.99%      | 7.18%      | 5.81%      | 5.08%     | 2.99%     | 17.37%     | N/A        |             |
|                       | Reserves                     | 182,867    | 402,862    | 370,984    | 452,660    | 518,127    | 844,528   | 717,940   | 6,138,008  | N/A        |             |
|                       | % of A/R                     | 1.06%      | 4.60%      | 8.33%      | 12.71%     | 17.99%     | 33.55%    | 48.35%    | 71.29%     | N/A        |             |
| Total Inpatient       | 6/30/96 Discharge/Final Bill | 61,407,207 | 33,994,435 | 20,263,242 | 14,046,683 | 14,888,768 | 9,315,650 | 9,027,181 | 13,420,379 | 16,121,523 | 192,467,077 |
|                       | % of Total A/R               | 31.91%     | 17.66%     | 10.53%     | 7.30%      | 7.73%      | 4.84%     | 4.68%     | 6.97%      | 8.38%      |             |
|                       | Reserves                     | 2,388,494  | 2,741,061  | 2,354,812  | 2,450,680  | 3,189,716  | 2,800,668 | 3,512,028 | 7,464,800  | 8,271,983  | 35,175,239  |
|                       | % of A/R                     | 3.89%      | 8.06%      | 11.62%     | 17.44%     | 21.45%     | 30.06%    | 38.80%    | 55.62%     | 51.31%     | 19.28%      |

\* MCP final bill aging periods are the same as above except for 181-210 and 211-365

\*\* The AGH agings do not show the reader A/R greater than 365 days.

CL 138564



|          |                   |            |             |             |             |             |             |            |             |             |              |
|----------|-------------------|------------|-------------|-------------|-------------|-------------|-------------|------------|-------------|-------------|--------------|
| Total    | Inpatient 06      | 61,407,707 | 33,084,435  | 20,283,242  | 11,048,643  | 14,686,766  | 9,315,050   | 9,071,191  | 13,420,770  | 16,121,523  | 167,407,027  |
|          | Inpatient 07      | 61,915,102 | 31,330,187  | 16,365,376  | 9,941,969   | 8,290,005   | 6,463,412   | 10,074,530 | 11,135,623  | 7,090,949   | 169,945,783  |
|          | Difference        | 507,395    | (2,064,248) | (1,067,006) | (1,108,714) | (8,566,161) | (2,632,206) | 1,047,339  | (2,784,758) | (5,032,574) | (17,491,344) |
| Total    | Outpatient 06     | 30,390,322 | 17,014,571  | 12,350,102  | 6,591,503   | 6,036,078   | 4,366,978   | 8,615,615  | 7,842,290   | 13,317,429  | 109,949,878  |
|          | Outpatient 07     | 34,001,284 | 23,202,615  | 13,178,508  | 12,844,262  | 8,078,389   | 7,738,543   | 12,682,450 | 21,788,143  | 21,865,810  | 157,857,844  |
|          | Difference        | 3,610,962  | 6,218,044   | 828,406     | 4,052,758   | 2,340,310   | 3,351,565   | 8,272,835  | 13,626,083  | 6,553,161   | 50,907,966   |
| Total    | Total Up & O/P 06 | 91,805,729 | 50,099,007  | 32,633,404  | 22,640,185  | 21,506,845  | 13,702,628  | 15,842,807 | 21,062,458  | 29,433,952  | 298,417,015  |
|          | Total Up & O/P 07 | 97,916,386 | 54,522,802  | 31,774,884  | 22,886,231  | 17,288,934  | 14,771,955  | 22,863,980 | 32,403,768  | 28,954,659  | 322,703,557  |
|          | Difference        | 6,110,657  | 3,613,795   | (838,820)   | (83,954)    | (4,247,861) | 619,327     | 7,321,173  | 11,341,308  | (478,393)   | 23,286,542   |
| %        | % of Total APR 06 | 30.85%     | 17.04%      | 10.88%      | 7.56%       | 7.18%       | 4.69%       | 5.22%      | 7.03%       | 9.83%       |              |
|          | % of Total APR 07 | 30.34%     | 16.93%      | 9.85%       | 7.00%       | 5.35%       | 4.41%       | 7.12%      | 10.04%      | 8.97%       |              |
|          | Difference        | -0.32%     | -0.11%      | -1.05%      | -0.56%      | -1.83%      | -0.17%      | 1.89%      | 3.01%       | -0.86%      |              |
| Reserves | Reserves 06       | 4,172,324  | 4,507,302   | 4,002,631   | 4,137,097   | 4,757,682   | 4,150,040   | 6,003,817  | 11,253,786  | 13,837,386  | 59,305,477   |
|          | Reserves 07       | 5,170,686  | 3,735,419   | 3,003,792   | 3,160,867   | 2,743,237   | 2,210,066   | 8,507,269  | 20,702,748  | 23,606,976  | 77,376,204   |
|          | Difference        | 948,362    | (851,882)   | (608,639)   | (948,130)   | (2,014,425) | (1,839,774) | 1,954,672  | 8,948,961   | 7,971,562   | 13,070,727   |
| %        | % of APR 06       | 4.54%      | 8.99%       | 12.27%      | 16.27%      | 22.12%      | 30.29%      | 42.23%     | 53.43%      | 53.13%      | 18.81%       |
|          | % of APR 07       | 5.23%      | 6.84%       | 9.45%       | 14.12%      | 15.88%      | 15.55%      | 37.28%     | 62.35%      | 61.54%      | 22.43%       |
|          | Difference        | 0.69%      | -2.15%      | -2.82%      | -4.15%      | -6.23%      | -14.75%     | -4.85%     | 8.92%       | 28.41%      | 2.62%        |

CL 138565